A

GLP 1/8/47

KK 53

File No. 4597
1905.

Collection No. 5

Impora Residency

Pros. Serial Nos. 53 – 77

Subject.

Duty on and retail selling price of arrack.
Reconstitution of the local excise committee -
Reduction of the strength of arrack to 35° U.P

Previous References.	Later References.

DCFP—6788&P—(G.1035)—10-3 30—1,00,000;

Margin for binding not to be written on.

Office Note.

File No. 4577. 1905

A.53

Letter No. 685. Pol. *dated* 6. March 1914

from the Myson Resident.

SUBJECT.

Budget selling prices, arrack in the Myson State & the Government Stations of Mysore.

The Resident's proposal to increase the Budget arrack selling price from 1.4.1914 appears to be reasonable. The Collector, Bowringpet Station, may be consulted. Draft is submitted for approval.

(The Resident have not considered the proposal of reducing the strength of Mysore (which is now fixed at 25° U.P) still further as in the bordering Madras Districts, the strength fixed is 30° U.P. The matter will perhaps be taken up when the present contract expires on 30th June 1916. In this connection, please see note marked A)

A. 7/3/14 AS 7/3 Regd.

For perusal. May issue.

MRW 7/3

S.54

Issued no. 1762 & 10th March 1914.

P.T.O

Letter No. 1210/7 the 21st March 1914, from the Collector, Customs Division of Bombay.

2. The Customs proposal to enhance the duty on shelling peas of, amongst other 1914 has been approved by the Collector of Customs Bombay. The Customs is submitted for approval.

H.J. 23/3/14

24/3.

Issued No. 215 & 25-3-1914.

S.56

Margin for binding not to be written on.

Margin for binding not to be written on.

File No. 459
'15

S.63

Office Note.

Letter No. 4719, *dated* the 30th October 1915
from the Collector, C.M. Sts of Bangalore.

SUBJECT.

The Local Excise Committee

The Committee was last reformed in April 1914.
Vide S.58.

The Rev Alfred Garland presumably belongs to the Temperance Society.

Draft Proceedings are submd for approval.
(There seems to be no objection in publishing this in the Residency orders).

CRE. 4/11/15 — AS 4/11 — PBW 5/11

S.64 Issued No. 8120 dt 10th November 1915.

Margin for binding not to be written on.

Office Note.

File No. 459/165

Letter No. 1935 + 2000, dated the 8th May 1916 " the 10th May 1916,
from the Collector, Cen. Station, Bangalore.

2.6687

SUBJECT.

The Local Excise Committee.

The proposal made in S.66 is said to be incorrect.
S.66 may be cancelled & S.67 filed.

CAS. 11/5/16 — 11/5 — Sen 12.5.16

S.68
S.64

Letter No. 2259, dated the 22nd May 1916, from the Collector, Cen. Station, Bangalore -
The Committee was last reformed in November 1915.
Draft proceedings are submitted for approval -

CAS. 24/5/16 — 24/5

Read: (in return).

As above.

Sen 25.5.16

HVC 3.VI

Sen 3-VI-16

8.69. Issued vide 4001 & 7th June 1916.

Margin for binding not to be written in.

Office Note.

File No. 459 F '05

Letter No. 7402, *dated the* 29th Nov 1918

from the Collector, C&M. Station of Bangalore.

8.70.

SUBJECT.

Strength of arrack and the duty thereon.

Please see para 4 of G.O. No. 1050/1918 and the enclosure.

The strength of arrack was reduced both in the C&M. Station of Bangalore and in the Mysore State from 25° U.P. to 30° U.P. from the 1st July 1916.

The Madras Govt. have adopted the suggestion of the Board of Revenue that the issue-strength of arrack should be 35° U.P.

The Excise Supt. recommends that the issue strength of arrack may be reduced to 35° U.P. in the Station and in Mysore.

He also recommends that the rate of duty per proof gallon may be increased from Rs 7-8-0 to Rs 9-3-8.

The Bunder may be consulted with regard to the proposals.

Draft to the Bunder is submitted for approval.

C.A.S. 3/12/'18. A.S. 5/12

Received 9.12.18

S. I.—E. F. S.—2-1918.—5,000

Issued No 8851 dt 11-12-18 Approved W.C.

Margin for binding not to be written on.

Margin for binding not to be written in.

File No. 4597 of 1905.

1.72 1:-

Office Note.

Letter No. 887 Pol *dated the* 4th March 19 *from the* Mysore Durbar.

SUBJECT.

Recruitment in the Strength of Arrack & enhancement of duty in the Bangalore.

(2)

Please see Sl 70 ante Notes ~~at foot~~ above ~~at flag~~

*

The Durbar have agreed to the proposals made by the Collector.

On the last occasion the strength of Arrack was reduced from 25° U.P. to 20° U.P. (Vide Sls 46 & 47 of F. 93 of 1914). At Sl 66 the Durbar intimates to us that orders had already been passed by them on the subject. At Sl 47 of the same file (723/1914) we communicated to the Collector C & M. Station the Orders of the Hon'ble the President.

On this occasion however, the Durbar have merely decided to act according to our suggestion provided the same Course is taken with regard to the C & M. Station. We may if approved address the Durbar as in Sl 56 of F. 4597 of 1905.

Draft submitted for approval

CHG 15/3.

15/3/14

HW 15.3.

Resident.

S. I.—E. F. S.—2-1918.—5,000.

L. O. & Collector

Please see the draft. Would you like to have Counsel's opinion in regard to L.U.C. before draft issues?

HWC
16. iii

No 2823.

Mr. Tucker Please see above HW 17.3

Thank you. The draft meets my views & no reference is necessary

J Tucker
19. 3. 4
Collector

Issue. HW
19 3

Issued no. 22518 22nd March 19 S. 73.

Letter no. Pol. 977 dated the 74.
Ex. 72-18-10
28th. March 1919. from the Mysore Durbar.

Please see office note overleaf. and office note on Sl. 79 flag Z. Please see also Sls. 60, 61 and 62. & 65. The draft to the Durbar is deemed unnecessary. 2 drafts prepared in accordance with the above. Sls. viz: 60, & 65 Submitted for approval.

J Pais 5-4-19 AS 5/4 Revised Drafts may issue. & a copy of the Order be sent to the Durbar for info. HW 5/4.

HWC 6. iv

Issued No 2847 - 4/19 CO-4 CP

NOTES AND PRECIS.

S. 6.—R. P. B.—2-1918.—2,000.

1554

7-3-14

GPB—500—10-1-14

G. R. S. 48]

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

No. 685

GENERAL AND REVENUE SECRETARIAT,

Dated Bangalore,...6.....3..... 1914.

FROM

K. R. SRINIVASIENGAR, ESQ., M.A.,

Secretary to the Government of His Highness the Maharaja of Mysore,

General and Revenue Departments.

To

P. B. WARBURTON, ESQ., I.C.S.,

First Assistant to the Hon'ble the Resident in Mysore.

SIR,

I am directed to invite attention to the correspondence ending with your letter No. 4453 dated the 25th July 1910 and to state as follows:-

Since the reduction in the strength of arrack to 25° U.P. in 1910-11, there has been a marked increase in the consumption of this liquor in the State. Though this might, in some measure, be due to an improvement in the economic condition of the consumers, the Durbar recognise that the continuance of such increase militates against the accepted policy that consumption should be kept at a minimum consistently with legitimate demand.

The Durbar further notice that the rate of duty on arrack and its selling price in this State have been much lower than those in the neighbouring British Districts since 1st April 1913. They therefore propose to raise the duty to Rs. 7/- per proof gallon, --- which involves an increase of annas eight on a gallon of 25° U.P., (Rs. 5-4-0 ~ Rs. 4-12-0), and to increase the selling rate to ---- Rs. 7-7-0 per gallon of 25° U.P. or Re 0-2-4 per dram. It is intended to introduce the new rates with effect from the 1st July 1914.

As it will be convenient if the rates of both the still

head duty and the selling price are correspondingly increased in the Civil and Military Station of Bangalore also, I am directed to request you to kindly move the Hon'ble the Resident and to communicate to the Durbar his decision in the matter at your earliest convenience.

I have the honor to be,

Sir,

Your most obedient servant,

Secretary to Government.

N.C.R.

S 3.—E P. E.—1-1913.—10,000.

54

Pol 459-F
1900

[DRAFT.]

From P. Vs. Wenlock Rogge I.C.S.,
First Assistant to the Resident
in Mysore.

To

[Here enter letter No. 685-Pol.,
dated the 6th March 1914, from the
Mysore Durbar.]

—

A copy of the foregoing
letter is forwarded herewith to the
Collector, [or Station of Bangalore,
for favour of early report.

PVRW

First Asst. to Resident.

No. 1762
Dt. 10th March 1914

T.J.
7/3/14

A.S.
7/3

Sd 10/3/14

No. 1210 Enclos. one

Office of the Collector,
Civil and Military Station,
Bangalore, 21st March 1914.

2-2-13

From

A. R. Cox, Esquire, B.A.,I.C.S.,
Collector, Civil and Military Station,
Bangalore.

1918.
459 F. 23/3/14
1905.

To

P. B. Warburton, Esquire, B.A.,I.C.S.,
First Assistant to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

S. 54 With reference to your endorsement No.1762 - dated the 10th March 1914, regarding the question of - raising in the Civil and Military Station the duty on arrack from Rs.6-4-0 to Rs.7-0-0 per proof gallon and the selling rate from annas 2 to annas 2 and pies 4 per dram with effect from 1st July 1914, corresponding to the proposed similar increase in the Mysore State, I have the honour to forward herewith copy of report No.388 dated the 18th instant from the Superintendent of Excise on the subject, and to state that I fully agree with -- Mr. Viviani in his opinion that it is time to raise the duty on arrack as proposed by the Durbar fixing at the same time a minimum selling price of 2 annas and 4 pies per dram.

I have the honour to be,
Sir,
Your most obedient servant,

Collector.

S. 22. R. P. B.—7-1913—5,000.

Report of the Superintendent of Excise, Civil and Military Station, Bangalore No. 388 dated the 18th March 1914.

Resubmitted.

It will be seen from the figures furnished below that the consumption of arrack since the date of its reduction to the strength of 25° U.P. has since increased also in the Station. The consumption of the current lease upto the end of February shows an increase of 4,754 gallons over the consumption of the corresponding period of last lease. This might be due partly to an improvement in the economic condition of the consumers as stated by the Durbar, and also partly to the cheapness of arrack in the Station, as in the Mysore State, taking into consideration the rates obtaining in the adjacent British Province of Madras. The proper way of preventing excessive consumption is to make the shop keepers to enhance the sale price of arrack, and this object cannot be gained unless the duty is raised and a minimum selling price is fixed. In view of maintaining the declared policy of the Government, viz. to secure the maximum revenue with the minimum consumption, I am strongly of opinion that it is time to raise the duty on arrack from the current rate of Rs.6-4-0 per proof gallon to Rs.7-0-0 (i.e. 5-4-0 per gallon of 25° U.P.) per proof gallon fixing at the same time a minimum selling price of 2 annas and pies four a dram.

Consumption of arrack

1910-1911	... ...	83,426 gallons
1911-1912	... ...	82,696 "
1912-1913	... ...	87,865 "
1913-1914	from July 1913) to the end of) February 1914)	64,520 "

" C O P Y "

P. Balasundaram

7/3/14 Sheristadar.

S. 3.—R. P. B.—8-1915.—5,000.

56

File 459-7
1905

[DRAFT.]

From P. W. Warburton Esq^re, I.C.S.,
First Assistant to the Resident
in Myitkyina.

To The Secretary to Government,
Burma,
Rangoon.

Sir,

No—2154
Dt/25th March 1914.

With reference to Government
Circular No. 685. Pol.,
dated the 6th March 1914, I am
directed to say that the duty
in arrack will be raised
in the Myitkyina Township
from Rs 6-4 to Rs 7-0 per
gallon of proof from the 1st April
1914 & that the retail selling
price for arrack of 25° U.P.
will be increased from two annas
to two annas four pies per
dram from that date. ~~Orders~~
~~to this effect will issue~~
~~upon receipt of copies of~~

2

(Continuation of Draft).

2. I am to request that copies of the orders that might be issued by the Board on the subject of the mining properties of this Office, so that the necessary action might be taken with regard to the formalities of Conveyance.

I have, etc,

First Asst. Resident.

H.P. 23/3/14

V.P.S. 23/3.

Sent 25/3/14

No. 1482 Enclos.

Office of the Collector,
Civil and Military Station,

Bangalore, 8th April 1914.

From

A. R. Cox, Esquire, B.A.,I.C.S.,
Collector, Civil and Military Station,
Bangalore.

2314 To
9.4.14
459.F.05

P. B. Warburton, Esquire, B.A.,I.C.S.,
First Assistant to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

I have the honour to request that the marginally noted Municipal Commissioners be substituted for those who have ceased to be members of the local Excise -- Committee and the committee be reconstituted as under.

Mr. W. H. Johnson.
Mr.J. H. Webster.

1. Collector and President,Municipal Commission,Civil and Military Station, Bangalore.
2. District Superintendent of Police, --- do ---
3. Mr. W. H. Johnson ---- 1st Division.
4. Aga Abbas Ali Saib ---- 2nd Division.
5. Rao Bahadur B.P.Annasawmy Mudr,C.I.E. 3rd Division.
6. Mr. G. Hall ---- 4th Division.
7. Mr.J.H.Webster --- 5th Division.
8. M.R.Ry.M.V.Coopoosawmy Chettiar Avgl. 6th Division

The Committee was last reformed in G.O. 50-A (Hgt R) draft submitted below for approval

A.S. 9/4

9/4

I have the honour to be,
Sir,
Your most obedient servant,

Collector.

9/4/14.

S. 22—R. P. B.—7-1912.—10,000.

No. 2591 58

Proceedings of the Hon'ble the Resident in Mysore.

Bangalore dated 17th April 1914.

Read again

Resident's proceedings Nos. 826, 103 and 4631, dated the 11th February 1908, 7th January 1909 and 10th August 1912, respectively, regarding the local Excise Committee for the Civil and Military Station of Bangalore.

Read

Letter No. 1482, dated the 8th April 1914, from the Collector, Civil and Military Station of Bangalore.

Order

The Excise Committee for the Civil and Military Station of Bangalore is reconstituted with the following members:

1. Collector & President, Municipal Commission.
2. District Superintendent of Police.
3. Mr. W.H.Johnson, Municipal Commissioner, No. I Division.
4. Aga Abbas Ali Sahib, ------Do.----------II---Do------
5. Rao Bahadur B.P.Annaswamy Mudaliar, C.I.E., --Do.--III--Do.-
6. Mr. G. Hall, ----------Do.----------IV---Do.------
7. Mr. J. H. Webster, ---------Do.----------Vr--Do.------
8. Rt.Hy. M.V.Coopooswamy Chettiar Avargal--Do.--VI---Do-----

(Sd) P.B. Wardwell

First Assistant Resident.

To

The Collector, Civil and Military Station of Bangalore, for information and favour of communication to the members of the Committee.

12/4

59

GPB—500—10-1-14

G. R. S. 48]

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

Pol No. 8 a 9/cm 14

GENERAL AND REVENUE SECRETARIAT,

Dated Bangalore, 11. 4. 1914

FROM

RESIDENT'S OFFICE
BANGALORE.
2372
13-4-14
45 F 05

K. R. SRINIVASIENGAR, ESQ., M.A.,

Secretary to the Government of His Highness the Maharaja of Mysore,

General and Revenue Departments.

To

P. B. WARBURTON, ESQ., I.C.S.,

First Assistant to the Hon'ble the Resident in Mysore.

SIR,

56 Adverting to para 2 of your letter No.2154 dated the 25th March 1914, requesting that copies of the orders which may be issued on the subject of the enhancement of the duty on arrack and of its selling rate may be forwarded to your office, I am directed to forward herewith a copy of the Durbar's order No.4502-11 dated the 2nd April 1914 and also three copies of Notification No.8000 dated the 2nd April 1914 regarding the sales of excise privileges for 1914-15 issued by the Excise Commissioner in Mysore. Paragraph XX of this Notification embodies the changes introduced in this connection.

Three drafts subd. of 8542 to 44.

I have the honour to be,

Sir,

Your most obedient servant,

Secretary to Government.

M.L.

59/a

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

Letter No.E.D. dated the 27th January 1913 from the Excise Commissioner in Mysore, recommending that to keep in line with the enhanced rate of duty in the frontier districts of the Madras Presidency the rate of still head duty on arrack in the State may be raised to Rs.7/- per proof gallon.

2. Letter No.5961 dated the 22nd January 1914 from the same officer, stating that the rate of still head duty on arrack and its selling price may be raised to Rs.7/- per proof gallon and Rs.7/7/- a gallon of 25° U.P., respectively, as there has been a marked increase in the consumption of this liquor and the continuance of such increase militates against the accepted policy that consumption should be kept at a minimum consistently with legitimate demand.

Order thereon No.Fl.4502-//

Dated Bangalore, the 2nd April 1914.

The rates proposed by the Excise Commissioner are sanctioned with effect from 1st July 1914.

Sd/- K. R. Srinivasaiyangar.

Secretary to Government.

To
The Excise Commissioner in Mysore.
The Comptroller, Mysore Government.
The Deputy Commissioners of Districts.

"C O P Y"

Secretary to Government.

K.V.V.

EXCISE DEPARTMENT.

NOTIFICATION.

NOTICE OF SALE OF EXCISE AND OPIUM PRIVILEGES.

No. 8000, dated 2nd April 1914.

Notice is hereby given that the exclusive privilege of selling liquor, intoxicating drugs, and opium in the several shops appointed for the purpose and published in the Schedule during the twelve months beginning 1st July 1914 and ending 30th June 1915, will be put up to public auction by Deputy Commissioners or Revenue Assistant Commissioners or District Officers of the Excise Department or other officers specially authorised by the Deputy Commissioners for the purpose, on the dates and at the Taluk or Sub-Taluk Headquarters mentioned in the statement annexed, subject to the conditions hereinafter set forth. If the sales are not completed on the dates fixed, they will be continued on the next following days, close holidays excepted.

Condition of Auction Sale.

II. A deposit must be made by each bidder previous to bidding and will be received *by the selling officer on the day of sale.* A deposit of Rs. 50 will ordinarily be required from any person wishing to bid for any important shop or any large number of shops. This will be reduced to Rs. 20 in the case of bidders for not more than two or three shops of an aggregate monthly value of Rs. 50 or less and to Rs. 5 in the case of bidders for single small shops. In the case of shops whose average monthly rental is very small, the selling officer may fix such other reasonable amount as he may deem fit.

III. The shops will be put up to auction in the order in which they are notified in the Schedule unless the selling officer sees reason to change that order. Upset prices will be fixed at the discretion of the selling officer. The reserve price placed by Government on the shops will not be published but the rentals and the consumption of the previous three years will be notified for the information of bidders.

Note 1.—The privilege of vending toddy in any Coffee Estate may be sold to the Planter for any fixed amount not less than Rs. 12 per shop per annum.

Note 2.—Toddy shops in alienated villages whose claims to the Excise revenue from toddy have been recognized or have not yet been settled, shall invariably be sold separately, and the amounts connected therewith shall be shown in the accounts under a distinct head.

IV. Every shop should, as a rule, be sold independently. Grouping should be resorted to only under very exceptional circumstances limiting the number of shops so grouped strictly to the necessity of the occasion.

V. No person will be allowed to bid for another unless he holds a power-of-attorney from him.

VI. No shops will be knocked down in the name of two or more persons unless they represent a duly recognized company or firm by means of a power-of-attorney. The selling officer shall refuse to register as a purchaser any one in whose name the bidding has not proceeded.

VII. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground that it is too low or that he has been convicted by a Criminal Court or has previously been guilty of such a breach of the conditions of a license or of a contract under the Excise Regulation or Opium Act, as to render him undesirable as a holder of a license or on the ground that he is insolvent or to prevent arrangements to the detriment of Government interests or for any other valid reason. He may also refuse any bid which he may consider to be purely speculative after recording his reasons for doing so. Village officers will not be allowed to bid for or to have any pecuniary interest in shops for the sale of intoxicants within the limits of their villages.

VIII. The shops will be knocked down to the highest bidder, but the sale will be subject to formal confirmation by the Deputy Commissioner, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will be tantamount to an acceptance of the bid unless revised by the Government on the advice of the Excise Commissioner for special reasons and will be necessary, whether the sale be held by the Deputy Commissioner himself or by any officer appointed by him.

IX. In cases of dispute at the time of auction, the selling officer's decision shall be final; and if for any reason the highest bid is rejected, the next highest shall be taken or the shop resold at his discretion.

X. Tenders after auction shall not generally be accepted. Shops remaining unsold at the first auction shall ordinarily be disposed of by re-auction later on. But the Deputy Commissioner has full discretion on this point.

XI. At the close of each day's sale, the deposits made by the unsuccessful bidders will be returned to them. As the auction proceeds, each person whose bid is accepted shall at once, if so required by the selling officer, or otherwise at the close of the day's sale, make a further deposit* of half a month's rent (in addition to the deposit made under condition II) for each shop unless the initial deposit equals or exceeds two months' rent. Should he fail to do so, the deposit made by him under condition II will be forfeited and the shops will be put up again immediately to auction by the selling officer on the above conditions or otherwise, disposed of by the Deputy Commissioner, and the defaulter will be debarred from bidding again for the same or for any other shop. In the case of a foreigner, however, the further deposit may be raised to one month's khist in addition to the deposit made under condition II unless the initial deposit equals or exceeds two months' rent.

XII. Persons to whom shops have been knocked down and who have made deposits as provided in conditions II and XI shall leave their address with the selling officer, in order that the confirmation of the sale may be communicated to that address by a notice, and they shall also deposit* such further sum as with the former deposits will make up two months' rent. Such deposit should be paid into Taluk Treasury within seven days from the date of communication of the notice of the Deputy Commissioner's acceptance of the bid by its presentation to themselves or to any adult male member of their family at the place of the said address or by its despatch duly registered by post. They shall then *without unnecessary delay* execute the necessary engagements and take out licenses on the conditions hereinafter set forth. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns. Should the initial deposit exceed the sum required to be deposited under this condition, the excess will be refunded unless the purchaser is required to make a deposit (twice that sum) under condition XIII *infra*.

XIII. If, on enquiry subsequent to sale, the purchaser shall be found to be of doubtful solvency or a foreigner having no sufficient property in the Mysore State, he may be required either to deposit twice the sum prescribed in condition XII *supra* or to get a surety, or sureties, residents of and possessing sufficient property in the Mysore State, to execute a security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (Article 32 of Schedule I of the Mysore Stamp Regulation, II of 1900) and also registered at the expense of the purchaser if the amount secured exceeds Rs. 1,000.

XIV. As soon as the sales are over, the sale-conducting officer shall forward a list of the successful bidders to the Amildar of the taluk concerned, who shall enquire into the solvency of, and record the amount of deposit or surety required from each purchaser. He should submit the

* Deposits may be in cash or other approved security.

list so prepared to the selling officer within five days of its receipt and the latter should submit the same with his remarks to the Deputy Commissioner for confirmation without delay.

XV. On the failure of any person to make deposit under condition XII or to comply with the requisition under condition XIII *supra* or to execute engagements and take out licenses as aforesaid, the deposits already made shall be forfeited and the shop be resold or otherwise disposed of at the discretion of the Deputy Commissioner.

XVI. Re-sales effected under condition XV will be at the risk of the defaulting bidder, who will forfeit all gain, and, in the event of loss, will be required to make good the deficiency between the total amount payable for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the re-sale. In the latter case, the forfeited deposits will be deducted from the loss arising from the re-sale, and the remainder, if any, will be recoverable from the defaulter in the same manner as if it were an arrear of land revenue. Should, however, the forfeited deposits be greater than the loss by re-sale, the whole of such deposits will be credited to Government. The defaulting bidder will be similarly liable if the privilege is disposed of otherwise than by re-sale and such disposal results in loss to Government as compared with the original sale.

XVII. The purchaser of the privilege is liable to the penalties prescribed for breaches of the conditions set forth below though a formal license may not have been issued to him.

XVIII. The deposit referred to in condition XII or condition XIII, as the case may be, will be taken as security for the due performance of the conditions of the license. If the Amildar and the licensee so agree, it may be credited towards the last instalments of the khists payable by the latter.

XIX. The licenses issued under the above clauses will contain the following general conditions common to all Excise and Opium licenses and the special conditions prescribed below for each particular kind.

General Conditions applicable to all Excise and Opium Licenses.

The manufacturers of arrack and other country spirits as well as the licensees of Arrack Bonded Depots are prohibited from holding any interest in the retail vend of arrack or in the vend of other intoxicants and from employing any person who has such interest. This prohibition does not extend to the wholesale supply by the manufacturers of special liquors or of rectified spirit to licensed vendors.

2. The limits within which sales under any Excise or Opium licenses may be carried on will be specified by the Deputy Commissioner at the time of the grant of the license. The sale or possession (except subject to the rules applicable to unlicensed persons) of liquor, intoxicating drugs or opium outside those limits is prohibited except with the special permission of the Deputy Commissioner.

3. Sales must be conducted in a suitable building of which the whole or part must be entirely set aside for use as a depot or shop. If there are means of communications between the depot or shop and an adjoining dwelling house, they must be kept locked at night. In the case of arrack shops in Municipalities or towns having a population of 2,000 and over, the shop premises shall have no doors except into the main street; no windows or other opening shall be allowed to the rear or at the ends of the building; there shall be no possible means of ingress or egress in any other direction; the bar at which the sale is held shall be opposite the entrance door and so situated that all persons inside can be seen by any one passing to and from in the street, and no second room shall be used for sale, or be kept open for customers. The interior of the shop shall be sufficiently lighted by day and night and the shop shall not be used as a place of residence save by the vendor and his family or care-takers and the premises shall be kept clean and in a sanitary condition.

4. Except in the case when two or more Foreign Liquor licenses are held by one person, sales under each license issued must be in different premises (Chemists

and Druggists and Medical Practitioners excepted). The possession upon any licensed premises of any liquor, intoxicating drug or opium except that to which the license relates, or of any essence or substance used or capable of being used for colouring or flavoring liquor is prohibited. But intoxicating preparations made from opium other than morphia or preparations for smoking may be prepared and sold in shops licensed for the sale of opium.

5. A signboard must be affixed to the front of each depot or shop showing the nature and number of the license under which sales are conducted there, the name of the licensee (and except in the case of Foreign Liquor or Special Liquors) the current rate of sale. These particulars must be legibly painted in the local vernacular. The license must be hung up in a conspicuous place within.

6. All liquor, intoxicating drugs and opium sold or kept for sale shall be of good quality and unadulterated. Nothing shall be added to them either to increase their intoxicating power or for any other purpose except the manufacture of intoxicating drugs in accordance with the terms of a license. All officers authorized to inspect depots and shops (*vide* condition 25 *infra*) are authorised to detain any liquor, intoxicating drug or opium found unfit for consumption or use, or which they may believe to have been tampered with, and the Excise Commissioner, Deputy Commissioners and District Excise Officers are empowered to destroy such as are found unfit for consumption or use.

7. The sale or transport of liquor, intoxicating drugs or opium by persons below the age of sixteen or by persons suffering from leprosy or any contagious disease and the employment of such persons in shops or depots for the sale of the same are prohibited. Lists of the names of all persons employed or proposed to be employed in depots or shops shall be recorded in the Taluk Cutcherry by the license-holder. The Amildar shall be competent to forbid the sale of liquor, intoxicating drugs or opium by any person of whom he may disapprove.

8. No depot or shop shall be opened before sunrise or kept open after 9 P.M., except under special authority. In the Cities of Bangalore and Mysore and in the Kolar Gold Fields, sales after 9 P.M., will be allowed only in special cases under separate licenses and on payment of such fees as may be prescribed by the Excise Commissioner.

9. No drunkenness, disorder or gaming shall be permitted in depots or shops. Entertainments of any kind in depots or shops are also strictly forbidden.

10. No robbers or thieves or disorderly or riotous persons or prostitutes or soldiers or others known or believed to be deserters shall be harboured in depots and shops. Intimation of their resort thereto shall be given to the nearest Magistrate or Police Officer.

11. No person shall be harboured in any depot or shop during the night.

12. Depots and shops situated on or adjacent to the line of march must be closed, if the Deputy Commissioner so orders, while a Regiment or Detachment of European or Native soldiers is passing or is encamped in the vicinity. Deputy Commissioners or Revenue Assistant Commissioners shall have power also to close any shops temporarily in times of religious excitement or disturbance. Every depot and shop-keeper shall on his own motion close his depot or shop when there is riot or disturbance in the neighbourhood.

13. The Deputy Commissioners may order the transfer of depots and shops from one locality to another provided the distance is not more than two hundred yards, or the closure of the same. But no new shops shall be opened except with the previous sanction of the Excise Commissioner.

14. The right is reserved to the Deputy Commissioner to grant "Occasional licenses" for the sale of liquor, intoxicating drugs and opium, on the occurrence of fairs, festivals, etc., in places in the vicinity of which there are no regularly licensed shops. Such licenses shall ordinarily be granted to the shop-keepers who usually supply the locality or to the representatives of the renter. Their period shall not exceed fifteen days and the fee to be paid therefor shall be fixed at the Deputy Commissioner's discretion unless he decides to sell the same by public auction.

15. No liquor, intoxicating drug or opium shall be sold or given—

(*a*) except at shops specially approved by the General Officer Commanding the Division (or independent Brigade) or the Officer Commanding the Cantonment or Camp, and then only in respect to such liquors as shall be approved by the same authority in consultation with the local Excise authorities and specified in the license—

(1) to sailors of the Royal Navy, soldiers and the members of their families, or,

(2) to any other person living in barracks;

(*b*) (1) to persons whom a vendor knows, or has reason to believe, to be camp followers, *i. e.*, all class of followers (other than private servants) whether on or off duty, who have a right to be in cantonments;

(2) to Policemen, Excise Officers and Railway servants when on duty; or,

(*c*) in any circumstances, to any—

(1) European vagrant under escort of the Police;

(2) child under 16 years of age;

(3) insane person; or

(4) person known or believed to be intoxicated.

16. No privilege of supply or vend shall be sold, transferred or sub-rented without the Excise Commissioner's previous permission, which will only be given if the applicant is prepared to forfeit his deposit already made except in cases where the Excise Commissioner sees reason not to enforce the penalty. Nor, if the Deputy Commissioner so orders, shall any agent be appointed for the management of any such privilege without his previous approval.

17. No holder of any Excise or Opium License will be allowed, without the written permission of the Excise Commissioner to possess or continue to possess any interest direct or indirect in any Excise or Opium License outside the Territories of Mysore, or in the Civil and Military Station of Bangalore.

18. Depots and shops must be kept open unless their temporary or permanent closure is authorised under condition 12 or 13 *supra* and such supply of liquor, intoxicating drugs or opium as the Deputy Commissioner may consider sufficient to meet local requirements must be maintained therein. The details of such supply will be published in the *Mysore Gazette*. Shops not opened by 1st July or on such dates to be fixed by the Deputy Commissioner in the case of bagani toddy shops shall be liable to be re-sold at the risk of the licensees.

19. No liquor, intoxicating drug or opium shall be sold in shops except for cash. The licensees shall be bound to give intimation of the offer of anything other than cash to the nearest Magistrate or Police officer. This condition is not however, meant to restrict credit sales in the ordinary course of business by shopkeepers or firms of standing and respectability dealing in Foreign and Special Liquors for consumption off the premises.

20. No liquor, intoxicating drug or opium shall be sold below or above such minimum or maximum or fixed prices as may be prescribed for the sale of the same in accordance with the law for the time being in force.

21. No liquor, intoxicating drug or opium in excess of the quantity prescribed for possession without a license shall be permitted to be removed by any person at any one time from any licensed premises without a valid permit.†

22. True accounts of transactions shall be maintained from day to day in ink in the prescribed form unless dispensed with by the Excise Commissioner for duly recorded reasons in cases other than District Headquarters and Kolar Gold Fields excise shops. The account and permit books may be obtained from the local Excise Officers on production of receipts for the payment of the cost price into a Government Treasury. Permits for liquor, intoxicating drugs or opium received

* 1. Arrack 25° Under Proof—Fixed price 2 annas 4 pies per dram.
2. Ganja—Minimum selling price at 3 annas per tola.
3. Opium—The vendor may fix his own price.
4 Toddy—Minimum price as notified in the Schedule.

† 1. Arrack—One reputed quart.
2. Toddy—Four imperial quarts or one gallon.
3. Ganja—Four tolas.
4. Opium—One tola.
5. Foreign Liquors—Two gallons.

must be carefully filed. The accounts shall be preserved for one year after the period covered by the license and shall be produced when called for by any Excise Officer not below the rank of an Assistant Inspector.

23. Such returns and information as may be required from time to time by any officer not below the rank of an Excise Assistant Inspector shall be furnished by holders of licenses without delay.

24. Only such weights and measures as may from time to time be prescribed by the Excise Commissioner shall be possessed or used on any licensed permises. The possession or use of weights or measures that are incorrect on any licensed permises will render the licensee liable to punishment. In the case of toddy shops earthen measures may be used provided they are of the same capacity as those of the prescribed measures which must however be maintained in all licensed premises.

25. Any officer of the Excise Department of rank not lower than Sub-Inspector is authorised to inspect licensed shops and depots. These officers are empowered to enter and examine the premises, to test weights and measures in use and the liquor, intoxicating drugs and opium in the possession of licensees, and to call for and check the accounts kept in the shop or depot. Police Officers will also make an inspection when it comes within the scope of their duty.

26. An inspection note book, with the pages numbered consecutively, for inspecting officers to enter their remarks in shall ~~always~~ be maintained, and always kept in the shop and be handed over to the Excise Inspector in charge of the Range or any officer authorised by him to receive it on a receipt being given therefor, when it is wanted by such officers for the purposes of an enquiry under the Excise Regulation or the rules framed thereunder.

27. The amount for which the privilege has been purchased shall be payable in twelve equal monthly instalments into a Government Treasury on or before the 20th of each month beginning with July. The licensee of a jatra shop shall pay the rent thereof in full before the jatra begins.

NOTE.—In the malnad and semi-malnad taluks, the Deputy Commissioners may permit patels of villages who are not themselves licensees to receive payments not exceeding Rs. 50 from any individual at a time.

28. No remission or abatement of the rent shall be claimable on any account whatever.

29. Any sum due by a licensee may be recovered by attachment and sale of the property of the licensee or his surety, under any law for the time being in force for the recovery of arrears of land revenue or adjusted from the deposit, if any, made by him at the commencement of the lease. He shall be bound to replace any sums adjusted from his deposit within fifteen days of receipt of notice from the Amildar.

30. Power is further reserved to Revenue Officers to suspend licenses in case of failure of payment of khists or (in the case of toddy) tree-tax also on the due dates. In the case of arrack, toddy and drug shops this power will be exercised by Amildars and in other cases by the Deputy Commissioners.

31. In the event of the aforesaid arrack, toddy or drug licensee failing to pay his khist, the Amildar with the sanction of the Deputy Commissioner by record in writing and after suspending the license shall re-sell on the last working day of the month for which the khist is due (close holidays excepted) the privilege of sale with effect from the date of issue of license to the new purchaser or the privilege may be otherwise disposed of subject to the Deputy Commissioner's confirmation. All losses on account of suspension and re-sale or other disposal of the privilege shall be borne by the defaulting licensee, but he shall have no right to gain, if any, which accrues. The whole of the deposit, if any, made at the commencement of the lease will be liable to forfeiture at the discretion of the Deputy Commissioner who may either direct such forfeiture or appropriate the same towards the arrears due by the defaulter as well as towards the deficits if any arising from the re-sale or other disposal of the privilege. The officer who has power to suspend the license may, however, at his discretion, allow sales to continue pending re-sale or other disposal of the privilege.

32. Interest on all moneys due shall be payable at the rate of one pie per rupee or fraction of a rupee per month or fraction of a month.

33. Infraction of any of the conditions of the license either by a licensee or by any person in his employment will entail on the licensee—

either (*a*) fine up to Rs. 50;

or (*b*) forfeiture of deposits, if any, and cancellation of license and re-sale or other disposal of the privilege at the risk of the licensee,

The licensee or his agent or both may also be prosecuted for the specific offence committed. The rent for the whole lease shall become due at once, when a lease is cancelled under this condition.

NOTE.—For continuing breaches of a license, continuing fines may be imposed.

34. Any license may be forfeited and the privilege re-sold or otherwise disposed of at the risk of the licensee if the licensee be convicted before a Magistrate of any offence against the *Excise Regulation or Opium Act* or of any offence under the Indian Penal Code, which in the Deputy Commissioner's opinion renders him unfit to hold it. *The purchaser of a privilege is liable to the penalties prescribed in this condition if he is convicted of any such offence as above contemplated after the confirmation of the sale of the privilege to him though before issue of a formal license.* Forfeiture of any license under this clause shall involve forfeiture of the balance of all deposits after payment to Government of all sums due under the lease.

35. Licensees are bound to report to the Deputy Commissioner all instances which come to their knowledge of persons employed by them in the manufacture, carriage or sale of liquor, opium and intoxicating drugs, committing breaches of the Excise or Opium Laws or of engagements entered into by them and to comply with the Deputy Commissioner's orders respecting the continued employment of such persons. No persons who have been convicted under the Indian Penal Code shall be employed in the carriage or sale of liquor, opium and intoxicating drugs without the Deputy Commissioner's previous permission.

36. Pecuniary dealings by licensees of any kind whatever with officials of the Excise Department are absolutely prohibited.

37. With the sanction of the Excise Commissioner, any license shall be revocable by the Deputy Commissioner at his discretion on giving the licensee fifteen days' notice of such revocation, in which case a proportionate part of the fee paid will be refunded.

38. All licensees shall be bound by any additional general rules that may be prescribed under the Excise or Opium Laws and, if so required by the Deputy Commissioner or any officer authorized by him, to deliver up their licenses for amendment or for the issue of fresh ones.

39. No licensee shall have claim to any compensation or remission on account of any arrangements which may be made in regard to liquors or intoxicating drugs other than those to which his license relates.

40. No licensee of any one kind of liquor shop shall, during the term of such license, have any interest in the exclusive privilege of vending any other kind of liquors within five miles from it, nor shall he permit any person having such interest to hold any share or interest in his exclusive privilege.

41. The licensee shall be bound to take over any liquor or drug which may remain in the shop as stock in hand belonging to the outgoing licensee, whether the privilege is purchased at a re-sale or at an original sale, at the time when the privilege is made over to the former, paying the latter such compensation for the same as may be fixed by the Deputy Commissioner.

XX. Conditions applicable to Arrack Licenses.

1. The privilege conferred by the license extends only to the sale of arrack ordinarily of the strength of 25° U.P. and with the special permission of the Deputy Commissioner to the sale of spirits of other strengths. In places where there are no shops for the vend of Foreign Liquors or Special Liquors manufactured in the Government Central Distillery at Bangalore or where the Foreign Liquor shopkeepers do not undertake to sell the Special or double distilled liquors of such strength as may be fixed by the Excise Commissioner, the holder of the arrack

shop license of approved character may, with the sanction of the Excise Commissioner, be permitted to sell the same in duly corked sealed bottles not to be drunk on the premises subject to conditions otherwise applicable to the sale of arrack. Similarly in places where separate shops are not licensed for the sale of sugar cane jaggory arrack or special liquors, the arrack shop-keeper may be permitted to sell jaggory arrack in reputed pint or quart bottles.

2. Spirits shall be purchased only from the Bonded Depots established by Government at the following rates :—

(1) Palmyra jaggory and molasses arrack at Re. 0-13-2 per gallon of 25° U.P.

(2) Sugar cane jaggory arrack of 25° U.P. in reputed quart and pint bottles duly corked and sealed at Rs. 2-4-7 and Rs. 2-12-7, respectively, per gallon or at such other price as may be fixed from time to time.

(*a*) Special liquors referred to above, at such prices as may be fixed by the manufacturers.

(*b*) The quantities purchased at one time shall not fall below one gallon of arrack of three bottles or six pints of other kinds of liquors.

(*c*) The prices to be charged for palmyra jaggory and molasses arrack, sugar cane jaggory arrack and special liquors are in addition to the Excise duty which shall be prepaid at the prescribed rate of Rs. 5-4-0 per gallon of 25° U.P. and proportionately at higher or lower strengths before the removal of the liquor from the Bonded Depot.

(3) The licensee shall pay the above duty and price into a Taluk Treasury or to a special shroff, if any, appointed on this behalf at the cost of Government, and located at the Taluk Cutcherry to receive such duty and price *daily* including Sundays and holidays or to such other officer as may be appointed by the Deputy Commissioner, and shall obtain a receipt in the prescribed printed form. On production of such receipt, the Bonded Depot-keeper shall issue the quantity of liquor equal to the amount of duty and price shown in the said receipt which will be forwarded to the Deputy Commissioner's office under the endorsement of the Bonded Depot-keeper aforesaid, as to the date and hour when the liquor was issued. The Depot-keeper aforesaid shall issue a pass in the prescribed form for the transport of liquor from the Bonded Depot. He shall also issue sample bottles with the consignments in such manner as may be ordered by the Excise Commissioner.

(4) The licensee shall sell palmyra jaggory and molasses arrack to the public at Rs. 7-7-0 per gallon of 25° U.P., *i.e.*, at annas two and pies four per dram (which is equal to 1—51st part of a gallon) and sugar cane jaggory arrack at not less than Re. 1-5-4 per reputed quart bottle or at such other price as may be fixed from time to time and at proportionate rates for lower strengths. In special localities where molasses arrack is licensed to be sold in quart and pint bottles, the licensee shall sell the same at not less than Rs. 7 per gallon.

(5) Persons who purchase group of shops may, with the special permission of the Excise Commissioner who is at liberty to refuse it and under a license by a competent authority, open a depot and remove thereto liquor purchased from the Bonded Depot and issue therefrom the requisite supply to their shops.

(6) No consignments of arrack received at the shop and which have been transported through British Territory shall be opened before they have been verified by the officers authorized to do so.

(7) The arrack kept in his shop, offered for sale and sold, shall be unadulterated and undiluted, and it shall be of the same quality and strength as issued from the Bonded Depot subject to such margin as may be allowed by the Excise Commissioner from time to time.

NOTE.—The licensee shall not open the sample bottle issued to him by the Bonded Depot-keeper with each consignment till the bulk of the liquor in the consignment is exhausted.

(8) No water or other beverage, or liquor other than arrack of any quantity whatever shall be kept or sold in the shop in which arrack is sold, or on

the person or in possession of the license-holder or vendor or any of his employees in the shop.

(9) The licensee of every shop in the Cities of Bangalore and Mysore shall pay a registration fee at the rate of Rupees (180) one hundred and eighty per annum in advance for the period of the license for his shop and he shall pay a surcharge of (4) four annas per gallon on all arrack sold by him in excess of 55 gallons a month in each such shop.

XXI. Conditions applicable to Toddy Licenses.

(1) The exclusive privilege conferred by the license extends to the sale of Date, Palmyra, Cocoanut, Bagani and Dadasal toddy. But in tracts where both Date and Bagani toddy shops exist, the licensee of the Date toddy shop shall not tap Bagani trees and the licensee of the Bagani toddy shop shall not tap Date trees: but both licensees can tap any of the other palm trees named above.

(2) For the supply of toddy to his shops the licensee shall have the privilege of obtaining, subject to tree-tax rules, toddy-yielding trees in the groves assigned to his shops or groups of shops, and he shall be at liberty to manufacture toddy from the trees in private lands, under private arrangements between himself and the owners of such lands provided that the tapping of such (hiduvali) trees does not in the opinion of the Deputy Commissioner adversely affect the interest of any neighbouring toddy shop contractor. If the Deputy Commissioner is satisfied that the said (hiduvali) trees should not be tapped, he is competent to withdraw the tree-tapping license, and the licensee affected thereby shall not claim any damages therefor. In the case of trees on Government unoccupied lands reserved for future use the previous sanction of the Excise Commissioner should be obtained before accepting applications for licensing them. He may purchase toddy from any licensed toddy shop-keeper on application to the Inspector, who will grant the required permits on proof of the necessity for the same in the following cases:—

(*a*) Where there is an unusual demand for toddy in a shop in consequence of a festival.

(*b*) Where trees have ceased to yield during the last few days of a lease.

(*c*) Where toddy drawn by one shop-keeper at the end of the lease cannot reach the shop before the 1st day of the new lease.

(3) No toddy except the produce of trees for the tapping of which a license has been issued shall be kept in the shop or offered for sale or sold.

(4) The licensee shall be responsible to Government for all payments of instalments of fees due on account of tree-tapping licenses granted on his application in his own name or in the names of his nominees under the conditions set forth therein and in the rules relating thereto.

(5) If any instalments are not paid within the time, the tapping license shall be liable to be cancelled or suspended under Section 26 of the Excise Regulation.

(6) In case of default, the Amildar with the Deputy Commissioner's permission, or other officer appointed for the purpose by the Deputy Commissioner, will order the suspension of the tapping license till the arrears are paid up; and if, after receiving notice of such suspension, the defaulter or his agent or employee continues to tap the trees, any or all of them will be prosecuted for illicit tapping.

(7) Tree-rent at Re. 0-4-3 per annum shall be paid at the time of application for a tapping license for all Government trees applied for being tapped for the supply of toddy shops whether within or outside the Mysore Territories or in the Civil and Military Station, Bangalore.

NOTE.—No trees on Government occupied land can be tapped without the consent of the owner. The present arrangements as regards trees in alienated land will hold good, subject of course, to the levy by Government of tree-tax.

(8) The tapping of date trees is subject to the following conditions:—

(*a*) Date trees shall be tapped only by professional men.

(*b*) Trees tapped one year shall not ordinarily be tapped the next year.

(*c*) Trees shall not be over-tapped or over-worked.

(*d*) In no date trees shall the initial incision be made at any point less than three feet from the ground except in places where permission is specially given by the Deputy Commissioner.

(*e*) The depth and width of the incision shall not exceed one-third of the diameter of the tree, and the length of it shall not exceed eight inches.

(*f*) Every fresh incision shall not be less than one foot above the last incision except in localities where permission is specially given.

(*g*) The central spike-like clusters shall not be touched. Of the lateral leaves not less than two layers of leaves shall be left, reckoning from the layers immediately next to the central clusters down to the top line of the incision; or in other words, above the top line of the incision not less than eight leaves shall be left excluding the central spike-like clusters, on that face of the tree on which the incision is made.

(*h*) The licensee shall not cut or injure or permit to be cut or injured the trees licensed to him or any other trees.

(*i*) The licensee or his employer will be liable to pay a fine of one rupee for each tree in excess of three per cent of the number of trees marked for him, which may die from over-tapping or careless tapping either during the lease or within six months after its expiration. He will be liable to pay a similar fine for every tree which he prepares for tapping if it dies in consequence of such preparation before he taps it.

(*j*) The licensee will not be entitled to compensation for any trees withdrawn or taken up for public purposes or for any trees standing on the banks or beds of irrigation works under the control of the Public Works Department which that department may require to cut down or strip of their leaves or branches.

(*k*) When the licensee makes default and his shop is re-sold, his rights to and claims on all toddy-yielding trees for the purpose of tapping cease and determine.

(9) The licensee shall not interfere with the persons holding license for cutting date leaves for mat-making, rope-making, basket-making, or for agricultural or other purposes when they make use of the trees assigned for such purposes, and not reserved for tapping.

(10) Deputy Commissioners may, subject to the orders of the Excise Commissioner from time to time, prescribe the minimum number of trees for which license will be granted, and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

(11) The distillation of spirit from toddy is absolutely prohibited.

(12) If the licensee of a group of shops wishes to establish a depot for depositing toddy required for distribution to his shops, he shall obtain a license for it in the prescribed form. The passes issued with the toddy transported shall be subject to examination and check by the officers authorised in this behalf.

(13) Tree-foot sales or sales in the open or the disposal of toddy in any other manner unauthorised by the rules, are strictly prohibited. Provided, however, that in Bagani tracts, the licensee who has purchased the right of vend of Bagani toddy, may permit the tapping of Bagani trees for domestic consumption as well as for sale within the limits of the village purchased by him.

(14) The licensee or his vendors shall not sell to any person more than three measuring seers of toddy to be consumed by the person at one

time in the shop, nor shall it be sold to the public at less than the retail rates fixed by Government and mentioned in the schedule. Toddy can be removed without a permit for consumption up to the limit of one imperial gallon or four seers.

(15) In every grove where toddy-yielding trees are tapped, a ladder shall always be kept by the tap-man to enable Excise Officers to examine spathes or incisions as the case may be.

(16) The licensee shall pay the usual mohatarfa tax on carts used for conveying toddy but such carts shall not be impressed for Government work.

(17) The following rules shall regulate the issue, etc., of licenses under Section 12 of the Mysore Excise Regulation, V of 1901, for the tapping of toddy-producing trees and for the drawing of toddy therefrom:—

1. Tree-tapping licenses in the prescribed form shall be issued on the application—

(*a*) of licensed toddy shop-keepers or of their duly authorised agents;

(*b*) of toddy shop-keepers or renters in the Madras Presidency; and

(*c*) of tree-owners in coffee estates, hittals and khans in malnad free of the prescribed tree-tax for drawing toddy for *bona fide* domestic purposes as per Government Order No. 11897-906—Excise 485, dated 28th June 1898, for such number of trees as may be found necessary by the Excise Commissioner.

The licenses may be issued in the name of applicant himself or of his nominee.

2. Application for the grant of tree-tapping licenses must be made in the prescribed form to the Excise Inspector of the Range concerned through the local Treasury. Forms may be obtained from him or the Assistant Inspectors under him. Applicants must first pay the first instalment of tree-tax together with the tree-rent on Government trees due on account of the trees which they desire to tap.

3. The tree-tax on toddy produced by trees in the Madras Presidency but consumed in the Mysore State, will be credited to the Mysore Government. The rate of tree-tax to be paid in such cases will invariably be the highest in force on either side of the frontier. Tree-tax on trees in the Madras Presidency for which tapping licenses are about to be taken out by Mysore shop-keepers, must be paid in one instalment to the Amildar of the taluk concerned in the Mysore State, who will grant a receipt in the prescribed challan form and certify at the foot that the applicant is a person entitled to take out tree-tapping licenses. The applicant will then make his application to British authorities in accordance with the Madras Government Tree-tapping Rules; and will obtain a transport permit from the Inspector concerned in the Mysore State for the transport of the toddy drawn from the frontier to the shop or depot for which it is intended, after having complied with all requirements of the Madras Government Rules.

4. Applications for tree-tapping licenses, for trees in occupied or alienated lands, should be countersigned by the owner of the trees intended to be marked, in token of his consent to the trees being tapped and to holding himself liable for the tree tax in case the license holder fails to pay it and such countersignature shall, in the case of illiterate owners, be attested by the patel or shanbhog of the village in which the trees stand. Applications for tree-tapping licenses for trees in the State Forest and plantations should be countersigned by the Forest Range Officer in token of his consent.

5. On receipt of an application, the Inspector will at once take steps for the marking of the tree by an officer superior in rank to a Sub-Inspector or in special cases by an officer not inferior in rank to a Sub-Inspector and for the timely issue of the license and transport permits

as detailed in the T. T. Rules. Applicants for date trees shall get the requisite spaces on their stems prepared and point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so, after reasonable notice, the tree-tax and tree-rent paid by them shall be liable to be forfeited at the Deputy Commissioner's discretion.

6. No tree shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer. But the removal of leaves for the purpose of making incisions and the preparation of the spathes or incisions for the drawing of toddy is permitted as soon as the application in the prescribed form has been delivered to the Treasury concerned.

7. For all toddy-yielding trees, tree-tapping licenses shall be annual, from the 1st July to the 30th June next irrespective of the time when the application for a tree-tapping license is made. For the convenience of the licensee, the applications for tree-tapping licenses will be received, trees will be marked, and licenses will be issued during the fifteen days and pots may be attached to such marked trees during the eight days, immediately preceding the period to which they relate to take effect from the commencement of such period. Provided that no toddy shall be removed from the trees except during the currency of such license.

8. The following shall be the fees payable on account of each tree for the tapping of which license is applied for:—

Description of trees.	*Rates of tree-tax per tree per annum.*
	Rs. a. p.
Date	1 8 0
Cocoanut	2 6 0
Palmyra	1 12 0
Bagani or sago	2 0 0
Dadasal (Arenga wightii)	0 12 0

NOTE.—The licenses will be free of tax to the Mysore Government in the cases specified in clause 17 (1) (c) *supra*.

9. The tree-tax shall be payable in the following instalments, unless the Excise Commissioner shall otherwise direct:—

Period within which license is applied for	Proportion of tree-tax to be paid at the time of application for license	Proportion of tree-tax to be paid on the last day of the second month
Between 1st July 1914 and 31st March 1915.	One-half	The remaining half
Between 1st April 1915 and 30th June 1915.	The whole	.....

XXII. Conditions applicable to Ganja Licenses.

(1) The privilege conferred extends only to the sale of Ganja, Bhang and other intoxicating drugs prepared from the hemp plant.

(2) Ganja, Bhang or other preparations and admixtures of Ganja (except halva, which may be made from the powder on the retail vendor's hand, under authority of the Inspector for sale to the public and on the responsibility and at the risk of the vendor), shall be purchased from Government only, and shall be covered by a permit in the prescribed form.

(3) Ganja, Bhang and Majum shall be sold at such prices as may be fixed hereafter and these prices shall be in addition to Excise duty, at the rate of Rs. 10-0-0, 3-0-0 and Re. 1-8-0 per seer respectively.

(4) The licensee shall pay the above duty and price into a Taluk Treasury and shall obtain a receipt in the prescribed printed form. On production of such receipt the Taluk Treasury shall issue the quantity of Ganja equal to the amount of duty and price shown in the said receipt, and a pass in the prescribed form for the transport of the same. In the case of Majum, however, the receipt should be produced to the Bonded Depot-keeper who shall issue the quantity of Majum equal to the amount of duty and price shown in the receipt under cover of a pass in the prescribed form.

(5) The licensee shall sell Ganja at not less than Rs. 15 for a seer of 80 tolas or not less than annas three per tola and at not less than Rs. 2-1-4 for a seer of Majum or not less than 5 pies per tola.

(6) The licensee shall not sell to any person more than four tolas of Ganja during one day on any pretence whatever.

(7) The consumption of Ganja in the shop or the selling of the same to persons keeping ganjakhanas or such secret places where people congregate to smoke or partake of Ganja is prohibited.

(8) No female shall be employed in the sale of intoxicating drugs.

XXIII. Conditions applicable to Opium Licenses.

(1) The licensee shall be bound by the rules prescribed under the Opium Act now in force, or such other law as may hereafter be enacted, in the Notifications of Government and of the Excise Commissioner and any additional general or special rules which may from time to time be notified.

(2) The smoking or consumption of opium or its preparations in any form in premises licensed for sale and the sale of morphia or preparations for smoking are prohibited.

(3) No shops shall be opened without a license from the Deputy Commissioner. The usual counterpart agreements must be executed by the licensees.

(4) Private persons are permitted to manufacture intoxicating drugs and smoking preparations for their own use only, provided they do not exceed the limit for possession.

(5) Shop-keepers shall obtain their supply of opium from any Taluk or District Treasury in entire cakes of twenty or forty tolas (more or less) at a time at the prescribed rate of 7½ annas per tola. The purchase shall be covered by a pass in the prescribed form.

(6) No opium other than that obtained in the manner specified above shall be sold, received or possessed by shop-keepers. Nor shall any items of food or drink be vended in any retail opium shop.

(7) The privilege conferred extends only (*a*) to the retail sale of opium and (*b*) to the manufacture and retail sale of intoxicating preparations made from opium or poppy other than morphia or preparations for smoking, in shops duly sanctioned.

(8) The licensee shall sell opium to the public at any rate he may fix for a tola.

(9) The licensed shop-keeper may not sell at one time to any person more than one tola of opium or intoxicating drug.

(10) The licensee shall keep no greater quantity of opium or intoxicating preparations other than morphia or preparations for smoking, than that fixed by the Deputy Commissioner at the time of granting the license.

DATE OF SALE.

District	Taluk	Date
Bangalore	Bangalore ...	16th April 1914
	Kankanhalli ...	20th „
	Channapatna ...	23rd „
	Magadi ...	27th „
	Nelamangala ...	1st May 1914
	Dodballapur ..	4th „
	Devanhalli ...	7th „
	Hoskote ...	11th „
	Anekal ...	14th „
Kolar	Kolar ...	14th April 1914
	Mulbagal ...	17th „
	Srinivaspur ...	20th „
	Chintamani ...	23rd „
	Sidlaghatta ...	25th „
	Chikballapur ...	28th „
	Bagepalli ...	1st May 1914
	Goribidnur ...	4th „
	Malur ...	7th „
	Gold Fields ...	11th „
Tumkur	Tumkur ...	14th April 1914
	Kunigal ...	17th „
	Gubbi ...	20th „
	Tiptur ...	22nd „
	Chiknayakanhalli ...	25th „
	Sira ...	29th „
	Maddagiri ...	1st May 1914
	Pavagada ...	4th „
Mysore	T.-Narsipur ...	16th April 1914
	Yelandur ...	18th „
	Chamrajnagar ...	20th „
	Gundlupet ...	~~21st~~ 22 „
	Nanjangud ...	24th „
	Mysore ...	27th „
	Heggaddevankote ...	1st May 1914
	Hunsur ...	4th „
	Yedatore ...	6th „
Mysore—*concld.*	Seringapatam ...	9th May 1914
	Krishnarajpete ...	11th „
	Nagamangala ...	13th „
	Mandya ...	15th „
	Malvalli ...	18th „
Hassan	Hassan ...	17th April 1914
	Manjarabad ...	20th „
	Belur ...	22nd „
	Arsikere ...	25th „
	Channarayapatna ...	27th „
	Hole-Narsipur ...	28th „
	Arkalgud ...	29th „
Kadur	Mudgere ...	15th April 1914
	Koppa ...	20th „
	Yedahalli † ...	22nd „
	Tarikere ...	25th „
	Kadur ...	27th „
	Chikmagalur ...	4th May 1914
Shimoga	Tirthahalli ...	16th April 1914
	Nagar ...	20th „
	Sagar ...	23rd „
	Sorab ...	25th „
	Shikarpur ...	28th „
	Honnali ...	2nd May 1914
	Channagiri ...	6th „
	Shimoga ...	11th „
Chitaldrug	Hosdurga ...	14th April 1914
	Holalkere ...	16th „
	Davangere ...	18th „
	Jagalur ...	21st „
	Chitaldrug ...	24th „
	Challakere ..	27th „
	Molakalmuru ...	1st May 1914
	Hiriyur ...	4th „

* Gold Fields Excise Range Office.

† Deputy Amildar's Office.

P. RAGHAVENDRA RAO,
Excise Commissioner in Mysore.

S. 3.—R. P. B.—8-1913.—5,000.

[DRAFT.] F. 459F/1905

~~From~~

Proceedings of the Hon'ble the Resident in Mysore.

~~To~~

No 2720 Dated Bangalore, the 22nd April 1914.

Read.—

S 55 Correspondence ending with letter No: 1210, dated the 21st March 1914, from the Collector, C&M Stn. of Bangalore, regarding the duty and selling price of arrack in the C&M Stn of Bangalore from the 1st July 1914.

Order.

The Resident is pleased to direct that, with effect from the 1st July 1914, the duty on arrack sold in the C&M Stn of Bangalore will be raised from Rs. 6-4 to Rs. 7-0-0 per gallon of proof

spirit and that the retail selling price for arrack of 25° U P will be increased from two annas to two annas and four pies per dram.

F. A. R.

To

The Collector Cfm. Stn,
Bangalore. esid 22-4-14

The Secretl. Gl Madras.

MB 17/4/14 M.O. 9/17/4.

S. 3.—R. P. B.—8-1913.—5,000.

459 F
F. 1905

[DRAFT.]

From

P. B. Wairburton, Esq., I. C. S.,
F. A. R.

No. 2721
22nd April '14

To

The Dewan of Mysore.

Sir,

With reference to the correspondence ending with Mr. Srinivasaiengar's letter No. 809/R dated the 11th April 1914, I am directed to state that the Resident has sanctioned the enhancement of the duty on arrack and of its selling price in the Civil Station of Bangalore, as specified in my letter No: 2156, dated the 25th March 1914.

S. 59

S. 56

I have &c.

F. A. R.

ord 22-4-14

17/4/14

17/4

S. 3.—R. P. B.—8-1913.—5,000.

62

[DRAFT.] F. 45-9 F / 1905

From

The Hon'ble Lt. Col. Sir Hugh Daly,
K.C.I.E., C.S.I.,
Resident in Mysore

To

The Secy. to the Govt of India
Fin: Dept.

No. 2722
22nd April 1914

Sir,

With reference to the correspondence ending with Govt. 1. 45 ~~Financial Dept's~~ letter No. 3703-Exc., dated the 14th July 1910, I have the honour to report, for the information of the Govt of India, that since the reduction in the strength of arrack to 25 U.P. in 1910-11, there has been a marked increase in the consumption of this liquor in the Mysore State as well as in the Civil Station of Bangalore. It has also been noticed that the rate of duty on arrack & its selling price

in these territories have been much lower than those in the adjoining Districts of the Madras Presidency. The Darbar have, accordingly, decided to raised the duty to Rs. 7 per proof gallon and increased the selling rate to two annas and four pies per dram for arrack of 25° U.P. with effect from the 1st July 1914. A similar enhancement has also been ordered in the case of Bangalore. ~~with a view to maintain the~~ declared policy of Govt, viz, to secure the maximum revenue with the minimum consumption.

I have &c.

Resident.

17/4

17/4

SIDENT'S OFFICE.
BANGALORE.
Letter No. 8340
Date of Receipt 1/11/15

No. 4419. ENCLOS.

Office of the Collector,
CIVIL AND MILITARY STATION,
Bangalore, 30th October 1915.

FROM

A. R. Cox, Esq: B.A., I.C.S.,
Collector, Civil and Military Station,
B a n g a l o r e.

Rec'd 3.11.15 at 2 P.M.

To

P. B. Warburton, Esq: B.A., I.C.S.,
First Assistant to the Hon'ble the
Resident in Mysore, Bangalore.

SIR,

S. Sanction 93/916. G

With reference to para 3 of your letter No. 1342 dated the 24th February 1915, I have the honor to state that Revd: Alfred Garland of the Wesleyan Church Bangalore, who was addressed by me has expressed his desire to serve as a member of the Local Advisory Committee and to request that sanction of the Hon'ble the Resident may be obtained for the same.

In this connection, I request that Mr. M. Abdul Lathief Saib be appointed as a member of the Committee in place of Mr. Aga Abbas Ali Saib who has ceased to be a Municipal Commissioner and the Committee be reconstituted as under:-

1. Collector and President, Municipal Commission.
2. District Superintendent of Police.
3. Mr. W. H. Johnson - First Division.
4. M. Abdul Lathief Saib, Second Division.
5. R. B. B. P. Annasawmy Mudaliar C.I.E., Third Division
6. Mr. Geo. T. Hall, Fourth Division.
7. Mr. J. H. Webster, Fifth Division.
8. M. R. Ry. M. V. Coopoosawmy Chettiar Avl: 6th Division.
9. Revd: Alfred Garland

The Committee so reconstituted may be published in the Residency Orders, if there be no objection to do so.

I have the honour to be,
Sir,
Your most obedient servant
A. R. Cox
Collector.

S. 22.—R. P. B.—7-1913—5,000

MDG. 29/10/15.

7 459/1905

[DRAFT.]

From

P.B. Warburton, Esq., I.C.S.,

F.A.G.

10 8120

Dy. 10 Nov 15 1915.

To

Proceedings of the Hon'ble the Resident at Mysore

Read again:

Nos. 9, 22, 50A & 58 respectively

Resident's proceedings Nos. 826, 103, 4631 and 2591, dated the 11th February 1908, 7th January 1909, 10th August 1912 and 17th April 1914, respectively, regarding the Local Excise Committee for the C&M. Station of Bangalore:

Read:

S.63

Letter No. 4719, dated the 30th October 1915, from the Collector, C&M. Station of Bangalore.

Order.

~~The recommendation that~~ the Rev. Hepsi Garland ~~of the~~ Wesleyan Church, Bangalore, be appointed as a member of the ~~Local Excise Committee is approved~~.

The Local Excise Committee

(Continuation of Draft).

Committee for the C & M. Station of Bangalore is reconstituted with the following members:-

1. Collector & President, Municipal Comm[rs].
2. Dist[t]. Supt[t]. of Police.
3. M[r]. W.H. Johnson, Municipal Comm[r]., No. I Division -
4. M. Abdul Lathief Sait, do, No. II - do
5. Rao Bahadur B.P. Annaswamy Mudaliar, C.I.E., do, No. III - do.
6. M[r]. G. Hall, do, No. IV - do
7. M[r]. J.H. Webster, do, V - do -.
8. M.R.Ry M.V. Coopoosawmy Chettiar, do VI - do -
9. The Rev. Alfred Garland, ~~Wesleyan Church, Bangalore, of the Temperance Society~~ -

RAR

To,

The Collector, C & M. Station of Bangalore, for information and favour of communication to the members of the Committee.

To be published in the Mysore Residency Orders.

C.H.S. 1.11.15

A.D. 1/11

R.S. 2/11/15

Original in file 93 1914 s. 48

No. 698.

FROM

THE HON'BLE LIEUT.-COL. SIR HUGH DALY, K. C. I. E., C. S. I.,
RESIDENT IN MYSORE.

To

The Secretary to the Government of India,

Finance Department.

Dated Bangalore, 17th March 1916.

SIR,

I have the honour to refer to this office letter No. 3645, dated the 13th June 1910, regarding the reduction in the strength of arrack sold in the Civil and Military Station of Bangalore from 20° U.P. to 25° U.P. s. 44

2. The question of further reducing the strength of arrack has engged my attention for some time past and the Mysore Durbar have now acceded to my suggestion to reduce the strength of arrack sold in the State from 25° U.P. to 30° U.P., with effect from the 1st July 1916, when the present contract for the manufacture of liquor at the Mysore Distillery expires. I have issued ordern for similar reduction from the 1st July next in the strength of arrack sold in the Civil and Military Station of Bangalore. s. 46 of file 93 1914

I have the honour to be,
Sir,
Your most obedient servant.

File Coby

Hugh H. Daly,
Resident.

R. O. 1.—R. P. B.—12-1915.—500.

RESIDENT'S OFFICE,
BANGALORE.
Register No. 3336
Date of Receipt 6-5-16
File No. 455 F 05.

No. 1935 Enclos. Office of the Collector,
Civil and Military Station,
Bangalore, 5th May 1916.

From

A. R. Cox, Esquire, B. A., I. C. S.,
Collector, Civil and Military Station,
B a n g a l o r e.

To

Major T. H. St. G. Tucker, I. A.,
First Assistant to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

I have the honour to request that the marginally noted Municipal Commissioner be substituted in the room of Mr. Aga Abbas Ali who has ceased to be the member of the local Excise Committee and the Committee be reconstituted as under:-

1. Collector & President, Municipal Commission, C. & M. Station, Bangalore.
2. District Superintendent of Police, --do-------
3. Mr. W. H. Johnson (I Division)
4. Mr. A. H. Prime (II Division)
5. R. B. B. P. Annasawmy Moodr, C. I. E. (III Dn.)
6. Mr. G. T. Hall -------(IV Division)
7. Mr. J. H . Webster -----(V Division)
8. M.R.Ry. M.V.Coopusawmy Chettyar Avl ---(VI Dn.)

I have the honour to be,

Sir,

Your most obedient servant,

Collector.

S. 22—R. P. B.—8-1914.—5,000.

4/5/16.

67

Office of the Collector,
Civil and Military Station,
Bangalore, 10th May 191

No. 2000 Enclos.

RESIDENT'S OFFICE,
BANGALORE.
Register No. 3465
Date of Receipt 11-5-16
File No 45/105

From

A. R. Cox, Esquire, B. A., I. C. S.,
Collector, Civil and Military Station,
B a n g a l o r e.

To

Major. T. H. St. G. Tucker, I. A.,
First Assistant to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

I have the honour to request that you will be so good as to treat this office letter No. 1935 dated the 5th May 1916 on the subject of the reconstitution of the local Excise Committee as cancelled. 51/66

I have the honour to be,
S i r,
Your most obedient servant,

C o l l e c t o r.

...IDENT'S OFFICE
...NGALORE.
Registered No. 3805
Date of Receipt 23/5/16
File No. 4 C/16

No. 2259 Enclos. 23/5/16

Office of the Collector
Civil and Military Station,

Bangalore, 22nd May 1916.

From

F. E. Coningham Esquire,
Officiating Collector,
C. & M. Station, Bangalore.

To

Major T. H. St. G. Tucker, I.A.,
First Assistant to the Honourable
the Resident in Mysore, Bangalore.

Sir,

I have the honour to request that the marginally noted representative of the Temperance Society be substituted as a member of the Local Excise Committee in the room of the Revd. Alfred Garland who has left the Station and the Committee be reconstituted as under:-

The Revd. F.Goodwill.

(1) Collector & President, Municipal Commission, C & M Station, Bangalore.
(2) The District Superintendent of Police, C & M Station, Bangalore.
(3) Mr. W.H. Johnson, Municipal Commissioner, No. I Division.
(4) M. Abdul Lathief Saib, -----do------ No. II Division
(5) Rao Bahadur B.P.Annasawmy Moodr. C.I.E, Municipal Commissioner No. III Division
(6) Mr. G. T. Hall ------do-----No. IV Division.
(7) Mr. J. H. Webster ----- do---- No. V Division
(8) M.R.Ry.M.V. Coopoosawmy Chettiar-do-No. VI Division
(9) The Revd. F. Goodwill of the Wesleyan Tamil Mission.

I have the honour to be,
Sir,
Your most obedient servant,

Offg. Collector.

S. 22.—R. P. B.—5-1915—10,000

3.—R. P. B.—7-1915.—20,000.

71 459/65

[DRAFT.]

From

Proceddings of the Hon'ble the Resident in Mysore .

To

Read again:-

Resident's proceedings Nos.826 103, 4631, 2591 and 8120, dated the 11th February 1908, 7th January 1909, 10th August 1912, 17th April 1914, and 10th November 1915, respectively, regarding the local Excise Committee for the C. & M. Station of Bangalore.

Read:-

Letter No. 2259, dated the 22nd May 1916, from the Collector, Civil and Military Station of Bangalore.

Order:-

The Excise Committee for the C. & M. Station of Bangalore is re-constituted with the following members:-

(1) Collector and President, Munk. Commn.
(2) District Supdt. of Police.
(3) Mr. W.H.Johnson, Munl. Commn., No. I Division.
(4) M.Abdul Latnief Saib, ---do-- No. II ---do--
(5) Rao Bahadur B.P.Annasawmy Mudaliar, C.I.E., ---do-- No. III --do-
(6) Mr. G.T.Hall, --do-- No. IV --do--
(7) Mr. J.H.Webster, ---do-- No. V --do
(8) M.R.Ry. M.V.Coopoosawmy Chettiar, ---do-- No. VI ---do--
(9) The Rev. F. Goodwill of the Wesleyan Tamil Mission.

Resident.

(To be published in the Mysore Residency Orders).

R. P. B.—8-09.—2,000.

(Continuation of Draft).

To

The Collector, C.& M.Station,
of Bangalore, for information, and
favour of communication tothe members
of the Committee.

CRS.
26/5/16

P 7/6

No.7402 Ex 5

Office of the Collector,
Civil and Military Station, Banga
8653
Dated the 29 November 1918.
2-12-18

From

T. J. Tasker, Esquire, I. C. S.,
Collector, Civil and Military Station,
B A N G A L O R E.

To

Major E. H. S. James.,
First Assistant to the Honourable the Resident,
in Mysore, Bangalore.

S i r,

I have the honour to refer to para 4 of my letter No.2788 dated the 29th April 1918 in which I promised to address you regarding (1) the issue strength of arrack (11) the duty on arrack..

5.109 file 50/1918. M.

2. I now enclose my Excise Superintendent's report and tabular statements together with the approval of his proposals received from the Deputy Commissioner of Abkari, Madras.

3. I also enclose (for favour of eventual return) the Madras Board of Revenue's proceedings No.17/76-R ABK (Confidential) dated the 4th February 1918 which are the basis of my proposal.

omit me copy to Bailey

4. (1) Issue strength

Statement "A" shows the stages of advance from 20° U.P. in 1907-08 to 30° U.P. in 1916-17. Para 15 of the Boards's Proceedings is the basis for the change throughout the Madras Presidency to 35° U.P. As arrack is drunk neat by the large majority of customers the change is a direct gain towards sobriety.

(11) Duty leviable

Mr. White recommends an advance from Rs 7-8-0 per proof

gallon to Rs 9-3-8 (or Rs 6/- per 35° U.P. gallon). It is urgently necessary to check the consumption of arrack which is estimated will reach the unprecedented figure of 115,000 gallons this year. It is true that present conditions are at abnormal but there is no reason why the duty on arrack in Bangalore should be 25% less than that in Madras City (Rs10/-)

5. I suggest that the Durbar, which is no doubt considering its policy for next year, be advised of these proposals and asked to intimate whether they will be accepted for Bangalore City. Mr. White 's suggestion that the distillery contract, which runs for three years to June 30th, 1919, be renewed with a clause permitting changes in issue strength may also be put to the Darbar.

I have the honour to be,

S i r,

Your most obedient servant,

J. Barton

C o l l e c t o r.

Mad 29.11.18

Letter No. 1160 dated the 15th June 1918 from the Superintend of Excise Civil and Military Station, Bangalore to the Collector, Civil and Military Station, Bangalore

:0:

In compliance with your No. 2793 dated the 29th April 1918, I have the honor to submit the following report:-

D U T Y- The present rate of duty on arrack in this station is Rs. 5-4-0 per gallon of 30° U.P. or Rs. 7-8-0 per proof gallon. This has been in existence from 1916-17 and it is therefore not too soon to consider the question of raising it.

2. From the enclosed statement A it will be observed that the consumption during the current year (which will be about 115,000 gallons by the end of June) is more than 50% higher than what it was 10 years ago. The fall in 1914-15 and 1915-16 occured during the first years of the war and that in 1916-17 was due to causes explained in the statement.

3. Judging from existing conditions the consumption of aarack is not likely to appreciably decrease, unless something is done to make it a more expensive luxury than it is at present.

4. From paragraph 76 of the Excise Committee's report of 1905-06 it will be seen that the Committee observed that "the per capita consumption of country spirits is almost invariably highest where taxation on it is least", and when the money earning facilities of Bangalore are considered, and compared with those in the mofussil parts of the Mysore State and the neighbouring Presidency of Madras, one is compelled to admit, that this observation can be applied correctly to this Station and the City.

5. The consumption of arrack in this station was noticed as being very high at the time the Excise Committee examined the Excise Administration in India (vide paragraph 91 of the report but what was 28.1 drams per head then, has risen to 64 drams during the current year and the Bangalore City is not very far behind it in this respect.

6. My reason for including the Bangalore City in my report is, that the conditions of this station require that any proposals for the increase of duty must be acquiesced in by the Mysore purbar and accepted for the City in particualr, and for the State -- generally.

7. Reverting to the question of consumption, the high figure per head, reached at present , both in this station and in the City (vide statement B,), is due to the great demand for labour and the high rate of wages paid for it. Present conditions are doubtless abnormal, but there is no prospect of any change taking place in the near future . Even if there was, the material prosperity of this station is not likely to decrease, and the -- labourer is almost sure to have as much money, as he has now, to spend on luxuries, and I think that steps should be taken to -- arrange for his getting as little liquor for it as possible.

8. As stated already, the duty on a gallon of 30° U.P. arrack here and in the whole of the Mysore State , is Rs. 5-4-0, which is equivalent to Rs. 7-8-0 per proof gallon. The duty prevailing in the Madras Districts adjoining the Mysore State is Rs. 5-4-0 per gallon of 35° U.P. or Rs. 8-1-3 per propf gallon. The reason given for recently raising the duty in the Madras -- Presidency was that the consumption of arrack had abnormally -- increased. As the same state of affairs exists in Mysore, it seems right to raise the duty in the whole of the state at least to that obtaining in the Madras Presidency.

9. What suits the Mysore state generally however is not enough for the Bangalore City and the C & M Station. It is not necessary to detail all the reasons why these two places should pay a higher rate of duty than the mofussil parts of Mysore. Compared with Madras and the rest of the Mysore State , labour in Bangalore is in great demand and more highly paid for. The facts that the consumption in the Madras Town is less than 20 drams per head per annum and in the Bangalore Taluk, immediately adjoining the City about 15 drams, and that the per Capita consumption in the Bangalore City and C & M Station is between 50 and 60 drams, go to show that liquor is too cheap more especially when it is

considered that large quantities of beer and toddy are consumed in addition.

10. Before proceeidng to suggest the rate to which the present duty may be raised, kindly permit me to make a few remarks on the strenght at which arrack should be issued for retail sale.

STRENGTH OF ISSUABLE ARRACK The strength at which arrack is issued at present to the shops in Mysore and in this station is 30° U.P. This has been going on from 1916-17. The question of the strength at which liquor should be available for sale will be found discussed in paragraphs 257 and 258 of the Excise Committee's report and in connection with the suggestions made therein, experiments were made in Madras and the Government finally decided to adopt 35° U.P. as the strength at which liquor may be issued for sale. In the light of the experience thus gained, it would be a waste of time to go over the same ground in Mysore, and I therefore recommend that the strength at which potable liquor may be issued, be fixed at 35° U.P. In this connection a reference to para 15 to Boards -- proceedings 17/76 R Abkari dated 4-2-18 and the connected Govt. order is solicited.

11. PROPOSED RATE OF DUTY. If the suggestion to issue arrac at 35° U.P. is accepted, the question of levying duty on it may be proceeded with. The present rate of duty in the Madras Districts neighbouring Mysore being Rs. 5-4-0 per gallon of 35° U.P., I beg to suggest that the same rate be adopted for the Mysore State -- excluding the Bangalore City. If this is accepted the rate for the City and the Civil and Military Station may be fixed at Rs. 6-0-0 per gallon at 35° U.P. or Rs. 9-3-8 per proof gallon. The latter rate is not as high as that obtaining in Madras Town, but it is sufficiently high for the present, especially as the idea of charging different rates of duty in different localities of the State will be new to the Mysore Durbar.

12. There may be some doubts regarding the advisability of introducing this innovation in Mysore, but there need not be any. In the Madras Presidency there are at present 4 different rates at which duty is levied and smuggling from a lower to a higher duty area is very uncommon. With the preventive facilities at the dis-

of the Durbar, smuggling can always be kept in check, and as an additional safeguard, all rural shops within 3 miles of Bangalore City and the Civil and Military Station may be shifted away or closed.

13. The effect of raising the duty as suggested will be to raise the price of each dram of arrack by about 4 pies. This is not very much, but sufficient to keep drinking in check to some little extent and help in an idea being formed for raising the duty still further in the near future.

14 In conclusion kindly permit me to draw attention to the Distillery Contract made by the Mysore Durbar, in which this station is substantially concerned. The Distillery contract is made for a period of three years and the strength at which liquor is to be supplied is fixed, without any saving clause giving the Mysore Government power to make any alterations during the lease. This defect should I think be remedied. Provision should be made for any changes, regarding strength at which liquor should be manufactured, which it may be found necessary to introduce during the currency of the lease.

-----:O:-----

"Copy"

M.D. Shamvengadachar
Sheristadar.

29.11.18

Statement A

Year.	No. of shops.	Rate of Duty.	Consumption in gallons.	Duty. Rupees.	Vend rent Rupees.	Remarks.
1907-08	20	Rs 4-12-0 for 20° u.P.	71063	387549	55405	*Item wise the figures.
08-09	15		73118	347310	66600	
09-10	12		76586	363783	58710	
10-11	12	Rs 4-11-0 for 25° u.P.	83426	391059	62250	The decrease in the consumption arrack in 1916-17 is due to the high retail prices charged by the Parsee Contractors, who took the arrack shops, on which account the demand for arrack was diverted to the neighbouring arrack shops of the Bangalore City. Taken together the consumption in the city and this station was in excess of the previous years.
11-12	12		82694	387628	75730	
12-13	12		87865	411867	74100	
13-14	12		93225	436992	82206	
14-15	12	Rs 5-4-0 for 25° u.P.	66688	350112	129525	
15-16	12		73402	385361	96300	
16-17	12	Rs 5-4-0 for 30° u.P.	62882	330131	202900	
17-18	12		*94888	498168	157458	

"Copy"
Dy. Commissioner's Office
Bangalore 29.11.18 Sheristadar

Sd/- A. J. H. White.
Supdt. of Excise.

Statement B

Arrack.

Place.	Population	Incidence of Consumption per head of population in Drams.					Incidence of taxation per head of population. Note:- These figures are arrived at by taking duty and vend rent only into account.					Remarks.
		1913-14	1914-15	1915-16	1916-17	1917-18 (10 months)	1913-14	1914-15	1915-16	1916-17	1917-18 (10 months)	
							Rs As Ps	Rs As Ps	Rs As Ps	Rs As Ps	Rs As Ps	
Bangalore City.	88651	50.6	39.11	42.9	50.2		6.6.9	5.0.3	5.6.4	5.6.4		(a) a deduction of 10% is made for Europeans & others who do not usually drink arrack.
Bangalore Taluk (excluding City)	119836	9.5	6.6	8.9	15.12		0.6.5	0.13.7	1.0.1	1.0.1		
Bangalore District	208868	8.8	7.1	7.9	9.6		0.15.2	0.14.9	0.15.8	1.3.1		
Bangalore Cantonment	(a) 90750	52.4	37.5	41.3	35.3	64.0	5.11.8	5.6.8	5.5.0	5.14.1	8.10.10	
Madras Town.	(a) 466794	16.4	16.8	18.7	18.6							

Copy

Sd/- A. J. Wilks
Dy. Supt. of Excise.

M.D. Shenvegadacherya
Assistant.

Typed 9/11/18

Letter D.D. No. 2012 of 1918 dated the 10th November 1918 from the Ag. Deputy Commissioner, Salt, Abkari and Customs Department, Central Division, Madras, to the Collector, Civil and Military Station, Bangalore.

Adverting to your letter No. 6824 dated the 2nd November 1918 forwarding for my remarks copy of letter No. 1160 dated the 15th June 1918 from the Superintendent of Excise, Civil and Military Station, Bangalore, I have the honor to state that the proposals submitted by the latter officer for the enhancement of duty on arrack and also for reduction in issues of strength of arrack to 35° U.P. are in my opinion sound in every way.

2. ENHANCEMENT OF DUTY. : : Relying on the principle of "maximum Revenue with minimum consumption" an enhancement of duty on the lines suggested by the Excise Superintendent is desirable especially now that the consumption is on the increase in the -- Civil and Military Station, Bangalore. Further the Excise Superintendent apprehends there is no prospect of any change in the near future and naturally therefore there should be a steady rise in consumption to put down which, the ostensible means to be adopted is an enhancement in the rate of duty on arrack thereby making the stuff more costly.

3. THE ADOPTION OF 35° U.P. In regard to the adoption of the above suggestion, I would invite your attention to para 15 of the Board's Proceedings No. 17/76 R. Abk. dated the 4th February 1918 wherein the Board recommended the adoption of 35° U.P. throughout the Madras Presidency in view of the fact that Sir Charles Bedford in his report on the Excise Committee was of opinion that 30° U.P. arrack was a little too strong to be drunk and 35° to 40° U.P. was a proper strength. This has been introduced in the Madras Presidency with complete success and it will be a good thing if Mysore Province will introduce this strength of liquor. In the light of the present policy all the world over of encouraging temperance amongst people the reduction of issue strength of arrack is, I think, a move in the right direction and may therefore be adopted.

4. The retail sale price of arrack in the shops of Madras Town, at present varies from 3 annas 4 pies, to 3 annas 8 pies per dram from 35° U.P. liquor.

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"Copy"

M.D.S. Srinivasachariar

Sheristadar.

29-11-18

CONFIDENTIAL.

Board of Revenue, Madras.

(SEPARATE REVENUE).

Proceedings No. 17/76-R., Abk., 4th February 1918

Arrack Revenue

Communicating, with remarks, Government order on the Board's proposals for the administration of the — in the Madras Presidency during 1918-19.

The Hon'ble Mr. C. G. TODHUNTER, I.C.S.,
Acting Third Member, Board of Revenue, and Commissioner of Salt, Abkari and Separate Revenue.

READ—the following paper :—

G.O. No. 27, Financial (Separate Revenue), dated 23rd January 1918

Read—the following papers :—

(i)

G.O. No. 3521, Revenue, dated 22nd November 1912.
G.O. No. 589, Revenue, dated 27th February 1913.
G.O. No. 42, Financial (Separate Revenue), dated 15th January 1917.

(ii)

Reference from the Board of Revenue (Separate Revenue), Gt./R. No. 2, dated 12th January 1918.

The Hon'ble Mr. C. G. TODHUNTER, I.C.S.,
Acting Third Member, Board of Revenue, and Commissioner of Salt, Abkari and Separate Revenue.

The Board submits its proposals for the management of the arrack revenue in the Presidency for the lease beginning on 1st April 1918.

2. The first point for consideration is the question of enhancing the duty on arrack in the excise tracts. The rates at present in force are Rs. 5 per proof gallon in Ganjam, Vizagapatam, South Kanara and Malabar (excluding the Wynaad), Rs. 6-4-0 in the Ceded districts, Kurnool and Banganapalle; Rs. 8-12-0 in Madras and eleven neighbouring villages of the Saidapet taluk, and Rs. 6-14-0 in the rest of the area with the exception of the special low duty tracts adjoining the Nizam's dominions and Pondicherry, and the portions of the Vizagapatam Agency to which the excise system has been introduced.

2. (*a*) The policy of the Government has always been to secure a maximum revenue from a minimum consumption, and in pursuance of this policy it has been usual to propose an enhancement of the duty whenever the figures of rentals, consumption and crime indicated that such an enhancement could be effected without danger. The Board is now faced with new developments in respect of both aspects of this policy. On the one hand public opinion in favour of prohibition or of very drastic restriction is rapidly gaining ground. Russia, Canada and America have declared in favour of total prohibition throughout the country and New Zealand is said to be likely to follow their example. England, in pursuing a policy similar to that of the Government, is carrying it out far more rapidly. Meanwhile, though very large increases in the duty have been made in Madras, they have not been commensurate with the increases made in the case of imported spirits, beer, ganja or opium. Nor can it be claimed that they have had the effect of reducing the consumption of spirit. At the most they have kept it from increasing with the increase in the population. On the score of reduction of consumption there is clearly room for a further substantial advance in taxation.

3. As regards the revenue aspect of the question, the Government of India have, in the case of opium, pointed out [vide G.O. No. 810, Financial (Separate Revenue), dated 23rd October 1917], that it is unlikely that at the close of the war any considerable sums will be available for distribution to the provinces, that new demands will inevitably be made for the introduction of a higher standard of administration, and that Local Governments must look to an expansion of their revenue for the means of financing their schemes of improvement. There is no such appropriate war-tax as a levy on harmful luxuries—a fact which America has recognized in imposing, pending legalization of the prohibition proposals, a special war levy on liquors among other things, which is equivalent in their case to the existing tax,—and the Board has already reported (Board's Reference on Government R. Nos. 63 and 65, Abkari, dated 19th December 1917) that in Madras arrack is the luxury on which such a tax may most appropriately be levied.

4. While these general considerations suggest that the time is appropriate for a substantial increase in the taxation on arrack, the existing conditions would of themselves appear to warrant an enhancement. Arrack rentals are at present disproportionately large and the general tendency is for consumption to increase. The increased cost of living has been suggested as a reason for not enhancing the duty, but the course of prices has the effect of mitigating the incidence of an increase to the consumer. The committee appointed to inquire into and report on matters connected with the consumption of liquor in the City of Madras examined this question in detail and came to the conclusion that "the sacrifice of other commodities which the consumer may be supposed to have to bear on account of the duty on arrack must vary not only with the rate of the duty, but equally with the purchasing power of the rupee and from this point of view the increase in the duty has been largely neutralized." The Collector of Malabar has also reported that the "general high prices" prevailing in his district "are a reason for raising the rate rather than for maintaining a low rate." In fact an increase in duty will only have the effect of increasing the price of arrack in proportion to the increase in wages and the price of other commodities.

5. In the case of opium the Government of India suggested a 25 per cent increase, and the Board would propose to impose an increase at this rate (in the case of arrack) in the ordinary tracts of Ganjam and Vizagapatam and in South Kanara, the duty being raised to Rs. 6-4-0 per proof gallon. The Board aims at attaining ultimately a uniform rate for the whole Presidency, but considers that this increase is the utmost that can be imposed at present in these districts where illicit distillation is common and the facilities for it are exceptional. For Malabar, the Ceded districts, Kurnool and Banganapalle, where the rate is now Rs. 6-4-0, and for all the districts where the rate is now Rs. 6-14-0 the Board proposes to enhance it to Rs. 7-8-0. The reasons why a double increase is proposed in the first set of districts are that most of them touch Mysore, where a uniform rate of Rs. 7-8-0 is in force, that it is desirable for the prevention of smuggling to bring the whole of Malabar and the Nilgiris under the same rate and that the increase in consumption in some of these districts has been abnormal. It is proposed to increase the rate in Madras City to Rs. 10 and, in view of the recent reduction of the Saidapet taluk, sanctioned in G.O. No. 333, Revenue, dated 6th February 1917, to extend this rate to the whole of the new Saidapet taluk instead of limiting it as hitherto to the eleven villages adjoining Madras.

6. The Board has not lost sight of the fact that these enhancements may result in some increase of illicit distillation, but considers that it ought not to be impossible to keep that under control and that the fact that they are proposed largely as a war measure will justify the risk.

7. The duty at present in force in the Munagala and Lingagiri zamindaris in Kistna district adjoining the Nizam's dominions is Rs. 2-8-0, and in the low duty zone in the South Arcot district surrounding Pondicherry it is Rs. 3-2-0. The Board proposes to raise these rates to Rs. 3-2-0 and Rs. 3-12-0, respectively, in view of the fact that the fixed selling prices of arrack in Hyderabad and Pondicherry, respectively, are sufficiently high to allow the renters to pay these rates and still compete. The duty at present in force in the excise tracts of the Vizagapatam Agency is As. 15 and this the Board does not propose to alter. The whole

question of the Agency excise administration is under careful consideration and the Board proposes to deal with it separately and to allow matters to stand as they are for the next lease.

8. The next question that has been examined in consultation with Collectors is that of the desirability of again fixing a minimum number of shops for each local area. From 1898 to 1912 the practice of fixing a maximum and minimum number of shops for each local area was in force and the same practice was commended by the Excise Committee. It was found in 1912 that it gave rise to much correspondence largely by reason of a rule which required that the minimum at any time should not be fixed lower than 5 per cent below the number considered necessary for existing requirements. Adherence to this limit at a time when drastic reductions were taking place on all sides gave rise to a number of references and, as a result, the operation of the rule was suspended until the minimum number of shops absolutely necessary for each local area could be definitely ascertained (vide G.O. No. 391, Revenue, dated 13th February 1912). Since the issue of this order reduction has in places been carried to such a point that there is reason to fear that the absence of shops is leading to an increase in illicit practices. Collectors were accordingly requested to report whether they could not now fix a figure which might be taken as the irreducible minimum till the habits of the people changed. Ten Collectors have proposed minima for their districts, but the remaining Collectors consider that it is undesirable to fix a minimum, the common reason being that they are not yet in a position to state the actual requirements of their districts.

9. On a perusal of their reports the Board agrees that the information at the disposal of Collectors is still inadequate for determining even for a term of years the places at which shops are or are not required. At the same time it considers that reduction has now gone so far that in the interests of consistent policy it is no longer safe to leave this matter to the unfettered discretion of Collectors. That discretion does not always appear to have been exercised as judiciously as it might in the past, as is evidenced by the failure of Collectors to reduce the number of shops in Salem town, where there are 14, though the actual requirements are now reported to be two, and by the unduly rapid reductions in Cuddapah, Kurnool and Vizagapatam which have led to illicit practices. Furthermore in three recent references from Government [Memorandum No. 2694–1, Financial (Separate Revenue), dated 19th December 1916, G.O. No. 765, Financial (Separate Revenue), dated 10th August 1917, and G.O. No. 817, Financial (Separate Revenue), dated 29th October 1917], it is implied that no shop once closed, even as a temporary measure, should be re-opened unless there are very cogent reasons for so doing. To ensure that these cases are properly scrutinized and that the policy pursued is generally more uniform, the Board would propose that any case in which a Collector proposes to open a new shop or one which has been closed for a period of a year or more or to reduce the number in any local area by more than 5 per cent should be referred to the Board for sanction a month before the publication of the auction notice.

10. Prior to 1898 the power of granting 'occasional licences' during fairs, festivals, etc., was vested in Collectors, but in that year Government accepted the recommendation of Sir William Meyer that this power should be delegated to Divisional Officers. In 1910 the question was raised of prohibiting altogether the grant of such licences except for festivals lasting more than two days and attended by more than 3,000 persons, and orders were issued in this sense subject, however, to the Collector's discretion to depart from this rule when he thought it necessary. In 1911 the occasions on which such licences might be granted were still more rigidly defined. The number of such licences has in consequence decreased very greatly, and Collectors were requested to re-examine the necessity for retaining these licences in the case of arrack at all and to report whether, if they are necessary, the power to grant them should not be reserved to Collectors. The Collectors of the districts in which such licences were granted last year report that they were necessary and the majority of the Collectors consider that the power to grant them should be reserved to Collectors. Those who differ from this view base their opinion on the more intimate knowledge of local conditions which Divisional Officers possess and the addition to work that references on the subject would involve. It may be pointed out, however, that the local knowledge of the Divisional Officers is always

available to the Collector, that there is hardly any need for occasional licences at all and that therefore the correspondence arising out of their grant will be negligible. These licences have not always been granted with discretion in the past. The Board accordingly agrees with the majority of the Collectors that the power to grant occasional licences should be withdrawn from Divisional Officers and reserved to Collectors.

11. Instances having come to the Board's notice in which the hours of sale in liquor shops were extended without sufficient justification, sometimes for the whole night, Collectors were asked to report whether sales after the prescribed hour might not be prohibited altogether. The majority of the officers are in favour of this prohibition and the Board proposes to amend the general conditions accordingly. The case of hotel and other foreign liquor licences under which sales after the prescribed hours will still be allowed under special authority will be provided for in the special licences.

12. The Board would take this opportunity to propose a limitation of the hours at which arrack shops may be kept open throughout the Presidency to the time between 9-30 in the morning and 8-0 in the evening. This point was not one of those referred to the Collectors. The Collector of Salem, however, has laid much stress on the desirability of preventing labourers getting drink before they go to work and of checking the tendency to 'soak' at night. The opening hour now proposed has been successfully enforced for some time past in the Madras Town and the closing hour of 8 p.m. has been tried experimentally in the Nilgiris, likewise with success. The Board considers that it is safe to make the change without waiting for further experience.

13. A further suggestion in this connexion which has been referred to Collectors is that the example of the Central Control (Liquor) Board should be followed by closing arrack shops within three furlongs of factories, mills and other places where large numbers of operatives assemble, or where that was not possible, by closing them on week days from 11-30 to 1-30 and on the afternoons of pay days and by allowing them to keep open on Sundays only between 11-30 and 4-0. The majority of the Collectors report that this proposal is not applicable to their districts; of those that have large factories within their borders, most report that there are no shops within three furlongs of the factories. The rest are generally in favour of the restrictions named. The Board would propose to give them discretion to enforce them by means of special conditions in the licence to be inserted before the auctions are held. It proposes further to request the Inspector of Factories to examine the question.

14. Collectors were asked to consider the advisability of making the closing of arrack shops on the occasions of fairs and festivals and on market days a condition of the licence. Almost all the Collectors are opposed to making a regular practice of closing liquor shops on such occasions and consider that the existing general condition under which Divisional Officers have power to close shops temporarily in times of religious excitement or disturbance is sufficient to meet any case that may arise. The Collectors of Guntūr, North Arcot and Kurnool, however, do make it a regular practice to close certain shops on the occasion of specified festivals and the Collector of North Arcot notifies that it is his intention to do so at the auction sales. The Board considers that this is the proper course to pursue. It is not fair to shopkeepers to sell shops for a full year and then to take advantage of a clause relating to 'times of excitement and disturbance' to close them for considerable periods at times of high profits. It is possible in many cases to specify the times when closure will be desirable beforehand and where this is so the closure for these occasions should be notified as a condition of the auction sale. As regards sales at markets the Board considers that steps should be taken to abolish the numerous shops that practically exist only for the periodical demands of market days, and do not cater for a constant local demand. The Collector of Ganjām further proposes to close shops in the agency tracts on market days. The Salem Municipal Excise Advisory Committee has recommended that the town shops should be closed on shandy days and on the occasion of certain specified festivals and this recommendation is supported by the Collector The Collector of the Nilgiris suggests as a result of a recommendation of the Coonoor Advisory Committee that the arrack shops in Coonoor should be closed.

on Sundays and market days at 4 p.m. and that power should be reserved to the Collector to order the closure at sunset, on Sundays and market days, for such period as he may think fit, of any shop in which it has been proved to his satisfaction that excessive drinking has been permitted on any such day. The Board proposes to allow the Collectors of these three districts to make experiments on the lines suggested by them.

15. The opinion of Collectors has been invited on the question of reduction of the issue strength of arrack. The opinions on the result of the experiment now being tried in nine districts of gradually reducing the strength from 30° to 35° under-proof are divergent and lead to no definite conclusions on the subject. It will be remembered that the rules allow a margin of two to four degrees below the fixed issue strength, a fact of which full advantage is taken by depot and shop-keepers. In the circumstances it seems to the Board that any experiment in gradual reduction by the same amount at a time was bound to be inconclusive. The whole experiment was based on the opinion of Sir Charles Bedford, quoted in paragraph 258 of the Excise Committee's report, which was to the effect that 30° under-proof was a little too strong to be drunk undiluted and that 35° to 40° under-proof was a proper strength. If the issue strength is fixed at 35° under-proof, the liquor when it passes into consumption will generally be about 37° under-proof at the strongest. The Board would recommend the adoption of 35° under-proof as the issue strength throughout the Presidency and the abandonment of all further experiments in gradual reduction.

16. An alternative scheme which has been tried in Bombay for inducing people to take to a weaker liquor is to sell by auction selected shops subject to the condition that there shall be offered for sale in them only liquor of 60° under-proof. Collectors were requested to report on the desirability of trying this and further whether it would be better to try it in single shop villages or in one shop in a town with two or three and whether the weaker liquor should be given an advantage in the rate of duty. Their reports are not on the whole very favourable to the idea, though a number of Collectors are prepared to try the scheme; opinion is generally in favour of giving an advantage in respect of the duty to the weaker liquor and divided as to whether the trial should be made in 'single shop' villages or in towns with two or three shops. More than one Collector suggests that, if the scheme is to be properly tried, it should be tried simultaneously in both cases. The Board would accept this suggestion and would recommend that Collectors be given discretion to advertise for sale not more than six shops for sale of 60° under-proof liquor only, half to be in 'single shop' villages and half in towns with more than one shop, the weak liquor to have an advantage of 10 annas per gallon proof in the duty.

17. The Board has already reported in its opium proposals that it proposes to insert a condition in the general conditions common to all abkāri and opium licences, prohibiting the employment of women in all shops except toddy shops unless with the specific sanction of the Collector in each case. It has been suggested that there is no sufficient reason for enforcing this condition in the case of women who are members of the renter's family in any case and the Board in modification of its former proposal now proposes to apply it to all sellers in abkāri and opium shops except members of the renter's family.

18. Reference has been made above to the suggestion of the Salem Advisory Committee on the subject of closing shops on shandy days. This is merely one feature of a wider proposal upon which the Collector reports as follows:—

"4. On 24th August 1917 the municipal council passed a resolution desiring that both the toddy and arrack shops should in future be placed outside the municipal area.

"5. On receipt of this resolution, I called on the chairman for evidence that this resolution represented the wishes of any large section of the people. He informed me that the weavers, who form rather more than one-quarter of the population, were unanimous about it and that it was in their interest mainly that the proposal was made.

"6. I accordingly arranged to see the heads of the various weaving communities and their attitude to the question was a very definite one. They are convinced that the habit of drinking is increasing in their caste amongst both men and women and that the habit leads to waste, want, poverty and crime. They further point out that the temptation to enter a shop which is at their doors is irresistible to many of these people and the only measure which can protect them is a removal of the shops to a greater distance. They remarked significantly that a man can go in four times a day to a shop next door, but he can at most go only once if it is a mile or so off.

7. Some of the more intelligent were even ready with suggestions for making up to Government the loss of revenue which might result from this measure. The men who represented their castes were not educated men in the ordinary sense of the term nor capitalists, but ordinary vernacular-speaking householders carrying on their trade with one or more looms in their own houses.

"8. This is the first time I have personally encountered this attitude to the question. Objections to shops near the dwellings of people of a particular caste are fairly common, but usually they only indicate a dislike to the noises and scenes of the liquor shop; the present objections rest on a different basis.

"9. The members of the committee themselves are convinced of the fact that drunkenness in this town is a very serious evil. In driving from Salem to Hastampatti it is usual to encounter a series of people quite incapable of managing their legs on any day of the week. On shandy days it is particularly bad. Yet prosecutions have been very frequent and numerous.

"10. *Closure on shandy days and festivals.*—It is therefore necessary to consider what steps can be taken to reduce the evil.

"As regards resolution 4 * the committee was unanimous. It will no doubt seriously affect the price of the shops at auction, but there is no question at all that drunkenness is far more frequent on holidays and shandy days than on other days. I recommend therefore this proposal for acceptance, to be brought into force with the commencement of the next toddy lease when the same rule will be proposed for the toddy shops.

"11. *Hours of sale.*—As regards resolution (9) (*a*), the committee were again unanimously in favour of shortening the hours of sale. The hours 12—7 p.m. were proposed for the town as adequate for arrack shops the object of the proposal being to prevent morning drinking, which can never be necessary, and to shorten the hours for 'soaking' in the evening. I recommend this proposal for acceptance for the town. For the district, I shall propose separately after receiving reports from Revenue Divisional Officers.

"12. *Number and location of shops.*—The large problem begins when we consider resolutions (2) and (9) (*c*) and (*d*). I request the favour of a close study of the figures put up on a sheet annexed.† It will be seen that, while the arrack rental of this municipality is exceedingly small compared even with towns of half its size, its toddy rental is enormous even compared with towns of larger size. Arrack is practically for the town a negligible quantity.

"13. It was a surprise to find on examining the figures that the number of shops selling arrack (14) is larger than that in any municipality outside of the Presidency town. How this comes to be I cannot explain, but it is clear that, if four shops can supply a demand represented by a rental of over 20,000 as in Tuticorin and Tinnevelly, the number of shops actually required to meet a demand calculated on a rental of 10,000 would be only two. This is the number of shops which the non-official members of the council wish to propose for this year.

"14. There is no question that the total number of shops will bear a very large reduction. There seems no reason at all to have a large number of shops with low rentals in every business area as now.

"The committee was unanimous again in holding that the shops retained should so far as possible be outside of crowded areas. Finally two sites, one east and one west of the town, were agreed on and a proposal was made to remove the Kannānkurichi village shop nearer to the town on the north.

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* Vide enclosure. † Not printed.

"15. The main objections urged against these proposals were—

(*a*) that the control of the shops outside the town will be difficult for the police;

(*b*) that they do not provide adequately for the 'legitimate demand';

(*c*) that they would provide the maximum inducement to an illicit trade.

"16. There is no doubt a danger of shops on the outskirts of the town being used as a rendezvous for bad characters: but the sites now chosen lie one of them near the taluk police station and the other not far from the Ammāpettai outpost.

"The Kannānkurichi shop if moved will be nearer rather than farther from control. Further the reduction of the hours will entail the early closing of the shops. It is further doubtful whether it is not as easy for an expert criminal to escape detection in the crowded streets of the town as in the open fields or roads of a rural area. The District Superintendent of Police himself did not press this point.

"17. The reduction of the town shops from 14 to 2 will no doubt very much reduce the facilities for drinking. It is not, however, clear that it will not supply any demand which can be called legitimate.

"18. It is not perfectly clear what demand that term covers. It can hardly be held that the demand of the heavy drinker for facility to obtain as much as will make him thoroughly drunk is 'legitimate.' Nor would it appear 'legitimate' for the moderate drinker to demand that he should have a shop at his door if that shop were regarded as a source of danger by his neighbours. There can be no 'natural right' either to get drunk or to obtain without inconvenience the supply of an article whose effects medical science labels as 'poisonous' and economic science as 'waste.'

"19. This question seems really to resolve itself into the following one. It is generally agreed that, if there is such a demand for liquor that the failure to supply it will lead to an illicit traffic which cannot be prevented, then further attempt to reduce consumption must fail and it is better to meet this demand. This, if any, seems to be the meaning lying behind the phrase 'legitimate demand.'

"20. The exact point at which such an illicit traffic will arise depends much on local conditions. Common report says that illicit distillation is common round Salem even under present conditions. This indicates that there is a real danger to be faced.

"21. On the other hand, if with shops placed in every populous area throughout the town there is still an illicit trade going on, it is a fair inference that a policy of extending facilities in order to stop the trade has failed and that the illicit liquor is sought for its own sake, viz., because of its strength. If this is the case, the remedy is a reinforced preventive staff. The actual shop rentals indicate that the demand for licit liquor is very small.

"22. The existence of a real evil in this town must be admitted. The position of Government in regard to the abkāri administration is such that it is on the Government that must fall the responsibility for taking any action that has to be taken to remedy the evils. I would draw special attention to the fact that a large community of working people is concerned in reducing the evil amongst themselves.

"23. It may be that in practice the solution of this problem proposed by the council may be found less satisfactory than appears on the surface. On the other hand (*a*) so far as I know no experiment of this sort has been made in Southern India; (*b*) there is a real evil to be faced; (*c*) I do not see any really insuperable objection to giving the scheme a trial.

"24. I therefore desire to accept the scheme proposed for a period of two years, the arrack shops to be dealt with at once and the toddy shops at the next lease. I request the favour of the Board's approval of this experiment and also of instructions to the department (if the Board approves) to exercise the closest watch on any attempts made towards illicit supply.

"25. The question of reduction of the limit of private possession dealt with in resolution 8 is submitted for favour of the Board's orders: it is anticipated that if the shops are further off, the practice of buying a bottle and bringing it into the town and sharing its contents may become common."

The Board proposes to accept the Collector's recommendation except in regard to the hours of sale which, as already reported, the Board proposes to make from 9-30 a.m. to 8 p.m. throughout the Presidency.

E. GRAHAM,
Secretary.

To the Chief Secretary to Government, Financial (Separate Revenue) Department.

ENCLOSURE

Resolution of the Salem Municipal Excise Advisory Committee met on 30th October 1917 and 6th November 1917.

Rates of duty.—Rate of duty Rs. 6-14-0 per proof-gallon; incidence per gallon Rs. 9-3-11. No marked increase of consumption in district for four years. Considerable rise in town in 1916-17 (over 50 per cent). Possibly consumption can be reduced without raising tax.

2. *Number of shops.*—Total for town 14 for rental of Rs. 10,584. No municipal town (except Madras) has so many. The rental is very low. Towns like Tuticorin and Tinnevelly have only four shops for far larger rental. Non-official members of committee, of whom two belong to communities which do not *per se* object to drink, would like to reduce shops to two: this on the statistics would be quite a proper reduction.

3. The committee is *unanimously* against either extending hours or granting special licences on account of festivals.

4. The committee is *unanimously* of opinion that shops in Salem town should all be closed on Tuesday *shandies* and on the following festival days:—

(*a*) The last four days of Muharram.
(*b*) Mariamman festival—Wednesday, Thursday and Friday.
(*c*) Telugu New Year's day (Ugathi).
(*d*) Pongal—four days.
(*e*) Dipavali—two days.

5. The committee is of opinion that there will not be much demand for a weaker spirit so long as the stronger can be obtained, even though the price be less.

6. As far as town shops are concerned, there can be no possible need for any man to employ his own wife or daughter to sell for him. Other women should be altogether prohibited. As far as the town is concerned, an absolute prohibition of employment of women to sell liquor may be notified.

As regards selling of sweetmeats, cakes and other eatables, the committee is of opinion that women should not be allowed to sell within the same structure or enclosure in which the liquor is actually sold.

7. In arrack shops in this town there do not appear to be any private bars and so, as the committee know, Panchamas come inside the building. There does not seem to be any need of special rules regarding differentiation between castes, etc.

8. *Limit of private possession.*—Should this be reduced below eight drams? The licences being for retail sale, there seems no need to allow more than four drams to be taken away.

9. *The Council's resolution.*—If toddy shops are to be moved out of the town, arrack shops must also be moved. The committee are *unanimously* of opinion that drunkenness is on the increase.

Query.—What steps should be taken to prevent or reduce this evil?

One principle is to remove shops further from the consumer and reduce their number. Another is to raise the price. A third is to shorten the hours during which liquor may be sold.

(*a*) *Hours of sales.*—Arrack shops at present open at 9 a.m. and close at 9 p.m. There seems no need for opening any arrack shops before 12 or 11 at the earliest. The evening is the favourite time for heavy drinking. It is desirable therefore to shut the shops earlier to prevent this. 7 p.m. seems a late enough hour for closing in the town shops.

(*b*) It is not proposed to raise the duty at present.

(*c*) The committee are agreed that arrack shops should so far as possible be removed from crowded areas.

The following sites are proposed:—

(i) Near Taluk police station.

(ii) At the extreme eastern end of the new town of Ammāpēttai.

(*d*) There is very great difficulty in finding a suitable position for third arrack shop which is not within a crowded area, but to leave shops within the inhabited area would defeat the object of the experiment. The Kannānkurichi shop can be moved towards the south in the Hastampatti-Kannānkurichi road to bring it nearer the town.

(*e*) The committee thinks that the town toddy shops can be reduced to six and sites be found for them outside of crowded areas and two or three of them near the arrack shops.

E. W. LEGH,
Collector and President of the Committee.

BOARD OF REVENUE (SEP. REV.), No. 17/76-R., ABK., 4TH FEBRUARY 1918

Order—No. 27, *Financial* (*Separate Revenue*), *dated* 23*rd January* 1918.

The proposals of the Board of Revenue are approved and sanctioned.

2. It is presumed that the issue price of arrack at 30° under-proof will continue though the actual strength is to be 35° under-proof, the difference being debited to the distiller or warehouse-keeper and credited to the Government.

3. The following letter will be despatched to His Excellency the Governor of the French Settlements in India.

(True extract)

L. DAVIDSON,
Acting Chief Secretary.

Resolution—No. 17/76-R., Abk., dated 4th February 1918.

The Government order read above will be communicated to all Collectors, Deputy Commissioners and Assistant Commissioners in continuation of Board's Memorandum dated 25th January 1918.

The actual duty on proof strength corresponding to the rates levied on 35° *under-proof and* 60° *under-proof arrack.*

	As per rates levied on 35° under-proof.			As per rates levied on 60° under-proof.		
	RS.	A.	P.	RS.	A.	P.
The whole of the excise tracts in the Presidency excepting the areas noted below.	8	1	3	6	14	0
Ganjām, Vizagapatam and South Kanara.	6	11	8	5	10	0
Madras Revenue district and the Saidapet taluk.	10	12	4	9	6	0
Munagala and Lingagiri zamindaris.	3	5	10	2	8	0

2. They will observe that the rates of duty on arrack have been increased to the figures shown in the margin. These are not strictly proportionate to the rates per gallon of proof strength shown in the Board's Reference to Government, because in the first place the Government desire that 35° under-proof should be treated for purposes of levy of duty as equivalent to 30° under-proof, while in the second 60° under-proof liquor is to have an advantage in the duty of 10 annas per proof gallon.

3. Collectors and Inspectors of Distillery Circles are requested to take necessary action with reference to paragraph 130 of the Excise Manual to have all stocks of liquor in depots sealed up on the evening of the 31st March 1918 with a view to the levy of differential duty thereon and to see that the issues to shopkeepers during the last four days of the lease are not excessive. They should also warn the arrack supply contractors to be ready to issue 35° under-proof liquor with effect from the 1st April 1918 and to stop reduction to 30° and 34° under-proof. Any small balance of the formed strength that is outstanding in the depots at the close of the year should be returned to the distillery or warehouse for reduction.

4. The other changes to be made may be briefly summarized as follows :—

(1) The higher rate of issue strength is to be reduced throughout the Presidency to 35° under-proof.

(2) Meanwhile, the consumption of 60° under-proof is to be encouraged as against the stronger liquor by an advantage in the rate of duty and further, if Collectors think it desirable, by the opening of six experimental shops in any district for the sale of 60° under-proof liquor only, three of these being in 'single shop' villages and three where they will compete with other shops. Collectors who elect to make this experiment are requested to watch it carefully and report on the results at the end of the year.

(3) No new shops should be opened or shops that have been closed for a year or more reopened, nor should more than five per cent of the shops in any local area be closed in any one year without the sanction of the Board.

(4) The right of granting occasional licences for sale of arrack is reserved to Collectors.

(5) The hours of sale are fixed at 9-30 a.m. to 8 p.m. Extension of these hours in the case of arrack shops is prohibited; special discretion is given to Collectors to reduce them further in industrial areas.

(6) Shops that exist only to meet the periodical demand of market days are to be closed. Closure during fairs and festivals that is regularly enforced is to be notified at the time of sale. Experiments in closure of ordinary shops on market days are to be tried in Ganjām, Salem and the Nilgiris.

(7) A more extended experiment in closure and control in the town of Salem is to be tried by the Collector and the Excise Advisory Committee. The progress of this should be carefully watched both by the Collector and by the officers of the Salt, Abkāri and Customs department. The latter must see that there is no increase of illicit practices.

(8) The employment of women other than members of the renter's family is to be allowed only under the Collector's sanction in each case.

5. In this connexion, it is observed that several of the officers referred to appear to have missed the point of the reference in paragraph 7 of Board's Reference No. 415, Abkāri, dated 5th September 1917, on the subject of private bars. What was pointed out was that the rules require the absence of compartments in shops and that a great number of shops have compartments, while the licensees are not paying for private bars, and advice was sought as to how to bring practice into conformity with the rule. The reply that the rule is working satisfactorily does not meet the case. It is requested that the matter may be further examined with a view to report at the close of the year.

6. The Chief Inspector of Factories will be requested to report whether he and his Assistant can spare time to make the examination of liquor shops in the neighbourhood of factory premises a part of the routine of factory inspection.

(True extract)

E. GRAHAM,
Secretary.

To all Collectors, Deputy and Assistant Commissioners.
Copy to officers in charge of circles.
" Inspectors, Northern and Southern Distillery circles.
" the Chief Inspector of Factories.

3:—E. P. B.—9-1918.—10,000.

[DRAFT.]

From

Major E.H.S. James,
7.A.72

To

The Chief Secretary to the
Govt. of Mysore

Encl- Copy of D.O. No (illegible)
copies enclosures
acceptance the Proceedings
of the Board of Revenue
in original

No 85572-5
8/13-12-18.

Sir,

I am directed to forward a copy of a letter No. 7402, dated the 29th November 1918, and copies of enclosures, from the Collector, Cantt. station of Bangalore, regarding the issue strength of attack and the duty thereon. I am to request that the Hon'ble the Resident may kindly be favoured with the views of the Durbar in the matter.

I have, &c

S.70

X Return request with Board's Proceedings of Revenue requested.

CAR.
3/12/18

AG
7/12

7.A.72

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

GENERAL AND REVENUE SECRETARIAT.

Pol.887 *Bangalore, Dated* 4th March 1919

No. Ex 72-18-6

From

B. RAMASWAMAIYA, Esq., B.A., B.L.,

Secretary to the Government of His Highness the Maharaja of Mysore.

Revenue Department.

To

...IDENT'S OFFICE,
BANGALORE.

Major E. H. S. JAMES,

The First Assistant to the Hon'ble the Resident in Mysore.

...ipt 5-3-19

459 E/01

SIR,

S.71 With reference to your letter No.8551 dated 13th December -- 1918, forwarding for the views of the Durbar a copy of a letter and its enclosures received from the Collector, Civil and Military Station, regarding the reduction in the strength of arrack to 35° U.P. and enhancement of the duty thereon, I am directed to state that the Durbar are agreeable to reduce the strength of the arrack to 35°U.P. with effect from 1st July 1919 and also to increase the duty thereon from Rs.5-4-0 to Rs.6-0-0 per gallon of 35° U.P. in Bangalore City, - provided the duty is increased in the Civil and Military Station --- also. The amount of duty in other parts of the State will remain the same as at present viz., Rs.5-4-0 per gallon of arrack of the prescribed strength.

The Durbar have also decided to abolish all rural shops --- within three miles of Bangalore City or Civil and Military Station, Bangalore.

As regards the insertion of a clause in the distillery --- contract enabling the Durbar to make such changes as may be necessar in the issue strength of arrck, I am to state that necessary action has already been taken in the matter, in connection with the extension of the term of the present manufacturing contractors for a further --

further period of 12 months from 1st July 1919.

An early reply as regards action adopted in the Civil and Military Station in this connection is requested, to enable the Durbar to issue the necessary order and notification.

I have the honor to be,

Sir,

Your most obedient servant,

Secretary to Government,

Revenue Department.

TMK.

No. 2257 Enclos. Civil and Military Station,

Bangalore, 22nd March 1919.

From

W. H. J. Wilkinson, Esq., I.C.S.,
First Assistant to the Resident in Mysore.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.

Sir,

With reference to the correspondence ending with your letter No. 887-Pol., dated the 4th March 1919, I am directed to say that the strength of arrack will be reduced to 35° U.P. and the duty thereon raised from Rs.5-4-0 to Rs.6-0-0 per gallon of 35° U.P., in the Civil & Military Station of Bangalore with effect from the 1st July 1919.

2. I am to request that copies of the orders that may be issued by the Durbar on the subject may kindly be furnished to this office so that necessary action may be taken with regard to the Civil and - - Military Station of Bangalore.

I have the honour to be,
Sir,
Your most obedient servant,

W. H. Wilkinson
First Assistant Resident.

S. 22.—R. P. B.—5-1916.—10,000.

No. 2252

Copy, with a copy of the Durbar's letter No.

No. 887-Pol., dated the 4th March 1919, is forwarded to the Collector, Civil & Military Station, Bangalore for information, with reference to his letter No.7402, dated the 29th November 1918.

for First Assistant Resident.

No. 293

74

645

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

GENERAL AND REVENUE SECRETARIAT,

Bangalore, Dated 28th March 1919

No. 961.977/one
Ex.72-18-10

From

B. Ramaswamaiya, Esq., B.A., B.L.,

Secretary to the Government of His Highness the Maharaja of Mysore.

Revenue Department.

To

W. H. J. Wilkinson, Esq., I.C.S.,

The First Assistant to the Hon'ble the Resident in Mysore.

RESIDENCY OFFICE
BANGALORE
Register No. 2629
Date of Receipt 31-3-19
File No.

SIR,

S.73 As desired in your letter No.2251 dated 22nd March 1919, I am directed to forward a copy of Government Order No.12561-2/Ex.72-18-8 dated 28th March 1919 directing the reduction in the strength of arrack to 35° U.P. and the enhancement of the duty thereon to Rs.6-0-0 per gallon of 35° U.P. in Bangalore City and to Rs.5-4-0 elsewhere in the State.

I have the honour to be,

Sir,

Your most obedient servant,

B. Ramaswamaiya

Secretary to Government,

Revenue Department.

GKV.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

* * * *

R E A D --

Correspondence ending with letter No.G.C.189-18 dated 27th December 1918 from the Excise Commissioner in Mysore -- proposing to reduce the strength of arrack from 30° to 35° U.P. and to enhance the duty thereon.

* * * * * * *

O R D E R -- No. 12561-2
Ex.72-18-8

Dated Bangalore, the 28th March 1919.

Government are pleased to direct that with effect from 1st July 1919 the strength of arrack be reduced from 30° U.P. to 35° U.P. The amount of duty on arrack will remain the same as at present, viz., Rs.5-4-0 per gallon of 35° U.P. except in Bangalore City, where it will be raised to Rs.6-0-0 per gallon of 35° U.P. No rural shops will be permitted to be opened within three miles of Bangalore City or Civil and Militar Station, Bangalore.

Sd/- B.Ramaswamaiya,
Secretary to Government,
Revenue Department.

To

The Excise Commissioner in Mysore.
The Comptroller to Government.

- - - - - - - -

" C o p y "

B Ramaswamaiya
Secretary to Government,
Revenue Department.

GKV.

S. S.—R. P. B.—2-1918.—10,000.

75

[DRAFT.]

~~From~~

Proceedings of the Hon'ble
The Resident in Mysore

~~To~~

Dated Bangalore

No 2847
of 10th April 1917.

R. 7°

Read:-

~~Correspondence ending~~
~~with~~ Letter No. 7402, dated the 29th March November 1918 from the Collector, C & M. Station of Bangalore regarding the reduction in the strength of arrack and enhancement of duty in Bangalore, from the 1st July 1919.

Order

The Resident is pleased to direct that, with effect from the 1st July 1919, the strength of arrack sold in the C & M. station of Bangalore ~~will~~ be reduced from 30° U.P. to 35° U.P. and ~~the~~ that duty thereon ~~will~~ be raised from Rs. 5-4-0 to Rs. 6-0-0 per gallon of 35° U.P.

I have
Resident

To The Collector C & M. Station
Bangalore.
The Accts. Gl., Madras.

Mar
S. W.

No
5/4

No. 2848.

FROM

THE HON'BLE MR. H. V. COBB, C. S. I., C. I. E.,
RESIDENT IN MYSORE.

To

The Secretary to the Government of India,
Dept. of Rev. & Agri. Simla.

Dated Bangalore, 10th April 1919.

SIR,

S. 65

I have the honour to refer to my predecessor's letter No. 1698, dated the 10th March 1916, regarding the reduction in the strength of arrack sold in the Civil & Military Station of Bangalore and in the Mysore State.

2. The question of further reducing the strength of arrack and enhancing the duty thereon has engaged my attention for some time past. The Mysore Durbar, in accordance with my suggestion, have directed that with effect from 1st July 1919 the strength of arrack be reduced from 30° U.P. to 25° U.P., and that the amount of duty on arrack remain the same as at present, viz., Rs.5-4-0 per gallon of 25° U.P., except in Bangalore City, where it will be raised to Rs.6-0-0 per gallon of 25° U.P., They have further decided to prohibit the opening of any rural shops within three miles of Bangalore City or Civil & Military Station, Bangalore.

I have issued similar orders for reduction in

strength

[illegible] the 16th July 1918 the Civil & Military Station of Bangalore.

I have the honour to be,

Sir,

Your most obedient servant,

A. V. Cobb
RESIDENT.

V.P.

BJ

No. 2849

MYSORE RESIDENT'S OFFICE,

Dated, Bangalore the 10th April 1919.

From

W. H. J. Wilkinson, Esq., I.C.S.,
First Assistant to the Resident in Mysore.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department.

Sir,

S.74 With reference to your letter No. Pol.977/Ex.72-18-10, dated the 28th March 1919, regarding the strength of and the duty on arrack I am directed to forward for information a copy of the Hon'ble the Resident's order 2847 S.75 dated the 10th of April 1919.

I have the honour to be,
Sir,
Your most obedient servant,

A. H. Wilkinson
First Assistant Resident.

O.C.